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## THIRD ANNUAL REPORT

OF THE

## PHILIPPINE COMMISSION.

1902.

PART 2.

BUREAU OF INSULAR AFFAIRS,
War Department.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1903



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# FIRST ANNUAL REPORT OF THE SECRETARY OF FINANCE AND JUSTICE TO THE PHILIPPINE COMMISSION FROM OCTOBER 15, 1901, TO SEPTEMBER 30, 1902.

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# REPORT OF THE SECRETARY OF FINANCE AND JUSTICE.

DEPARTMENT OF FINANCE AND JUSTICE,
OFFICE OF THE SECRETARY,
Manila, P. I., November 1, 1902,

The PHILIPPINE COMMISSION.

GENTLEMEN: I hereby submit a report on matters appertaining to the department of finance and justice in the Philippine Islands dur-

ing the period from October 15, 1901, to September 30, 1902.

The statistics herein contained will be those prior to the last-named date, except when otherwise stated. The first-named date is the beginning of the period covered by this report, inasmuch as matters prior to that date were included in the second report of the Philippine Commission to the Secretary of War.

This report includes many matters of a legislative character, as well as those that are purely administrative, both because I have occupied two positions—that of a member of the legislative body and that of an administrative official—and because this report is to be attached to the report of the Commission to the Secretary of War, and will contain data of transactions appertaining to this department, both legislative and administrative.

#### ADMINISTRATION OF JUSTICE.

At the date of the last report of the Philippine Commission to the Secretary of War a complete judicial system had been organized covering the whole archipelago, the municipal code providing for the trial of violators of municipal ordinances by the presidentes, other laws authorizing the appointment of justices of the peace for trial of minor offenses and civil actions involving small amounts and the preliminary investigation of higher crimes, one justice of the peace being provided for every municipality, and creating courts of first instance that are courts of record and of general jurisdiction, one being provided for each province, but the city of Manila having two judges, courts of first instance holding sessions at least twice a year in the smaller provinces and in the more important ones three or four times, and the whole archipelago divided into 14 judicial districts outside the city of Manila, one judge for each judicial district, with a special tribunal for disposing of arrearages of litigation in the island of Negros, and a supreme court, consisting of a chief justice and six associate justices, with adequate provisions for reporting the decisions of the supreme court, and for representation of the government, general and local, in all litigation by the attorney-general, solicitorgeneral, and their assistants, and provincial fiscals, with a special municipal system of courts for the city of Manila and with a notarial

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system for the archipelago. The system has now been in complete operation for something more than one year. The new code of civil procedure, mentioned in the Commission's former report, has been in operation for one year, and experience has demonstrated that the judicial system largely meets the needs of the islands. The judges have been in the main able, industrious, upright, and devoted to their work.

All the Filipino judges of the supreme court and courts of first instance who were originally appointed, with one exception, are still in office and have fulfilled the expectations of the Commission entertained at the time of their appointment. While they have found it difficult to expedite proceedings in accordance with American methods and to adapt themselves to the necessary new procedure, they have made very rapid improvement in this respect and in acquiring the English language. With perhaps one exception, they have administered the law fearlessly and ably, dealing with their own people and with Americans with an even hand. It is believed that the wisdom of appointing a considerable number of Filipinos judges has been aptly vindicated by experience and that in the process of time the proportion of Filipino judges may be increased without impairing the efficiency of the administration of justice. The new code of procedure in civil actions and special proceedings has greatly facilitated the dispatch of business, and all the courts are teaching the people a needed lesson of subordination to law and that their rights of person and property can safely be reposed in the courts and will be vindicated and protected therein without resorting to violence; and this is a new condition in the Philippine Islands.

The fiscals, or prosecuting officers in the provinces, are without exception Filipinos. While some who were appointed have been found incompetent and have been superseded by others, in the main these officials have rendered useful and valuable services, and are each day becoming more efficient as they become more familiar with

American methods.

The justices of the peace necessarily find great difficulty in performing their duties satisfactorily, but they are gradually receiving instruction in that behalf from the judges of the courts of first instance, and are to be soon supplied with a manual, to be prepared by the attorney-general, defining particularly their methods of procedure. Appeals are made easy and inexpensive, so that errors committed by justices of the peace can readily be corrected in the higher courts.

#### NEW LEGISLATION RELATING TO COURTS.

The Spanish law upon the subject of libel and slander was exceedingly incomplete and filled with incongruities, and provided banishment as one of the principal penalties. To remedy these defects, on October 24, 1901, act No. 277 was passed defining the law of libel, making it a misdemeanor, giving a right of civil action therefor, making obscene or indecent publications misdemeanors, prohibiting the right to recover civil damages in a criminal prosecution for libel, and providing reasonable penalties by fine or imprisonment, substantially as in the United States. Under the Spanish law the truth could not be shown in a defense of a criminal prosecution for libel. Under act 277 the defendant is entitled to an acquittal upon showing the truth to be as charged in the libel, and that the matter charged as libelous is published for good motives and justifiable ends. There have been

but two prosecutions under the act, one of the editor and publisher of an American newspaper and the other of the editor and publisher of a Spanish newspaper. Both resulted in convictions, which have greatly improved the tone and character of the newspapers in the islands.

On November 1, 1901, an act was passed "providing an inexpensive method of administration upon the estates of civil employees of the Philippine government who are citizens of the United States and who die in the service of the insular government, leaving small estates upon which no regular administration is deemed advisable." The administration in such case is confided to the treasurer of the Philippine Archipelago, who administers the estates in a very inexpensive manner, and, after payment of the debts and expenses, remits the amount of the estate left in his hands to the lawful heirs.

On November 4, 1901, act No. 292 was passed, entitled "An act defining the crimes of treason, insurrection, sedition, conspiracies to commit such crimes, seditious utterances, whether written or spoken, the formation of secret political societies, the administering or taking of oaths to commit crimes or to prevent the discovery of the same, and the violations of oaths of allegiance, and prescribing punishment therefor." In the main this act is based upon the provisions of the United States statutes covering the same subject, and upon the provisions of the acts of the legislatures of the several States. Sections 9 and 10 introduce features not common in the United States.

Section 9 provides that—All persons who shall meet together for the purpose of forming, or who shall form any secret society or who shall after the passage of this act continue membership in a society already formed having for its object, in whole or in part, the promotion of treason, rebellion or sedition, or the promulgation of any political opinion or policy, shall be punished by a fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or both.

It will be observed that this section does not prohibit secret societies or the open promulgation of political opinion or policy, but only membership in a secret society "having for its object, in whole or in part, the promotion of treason, rebellion, or sedition, or the promulgation of any political opinion or policy." Sedition and rebellion in the Philippine Islands have always been promoted through the agency of secret societies, and it is exceedingly difficult to draw the line between a secret society having for its object the promotion of political opinion and one having for its object the promotion of rebellion and sedition; the two are usually combined. The method adopted by such societies for promulgating political opinions or policies has been almost invariably by promoting rebellion or sedition through secret associations. It was considered desirable that the promulgation of political opinion or policy should be open, public, and known, not secret, stealthy, and surreptitious. It is believed that actual conditions required this legislation.

Section 10 makes it unlawful for any person to advocate orally or by writing or printing or by like methods the independence of the Philippine Islands or their separation from the United States, either by peaceable or forcible means, or to print, publish, or circulate any handbill, newspaper, or other publication advocating such independence or separation; but this prohibition, by its terms, is to continue in force only until it has been officially proclaimed that a state of war or insurrection against the authority or sovereignty of the United States no longer exists in the Philippine Islands. Such proclamation having been issued by the President on the 4th day of July, 1902, sec-

tion 10 is no longer operative. But while a state of war existed here it was highly dangerous to allow organizations, parties, and the press to agitate the separation of the islands from the United States. Such agitation directly tended to stimulate and promote the insurrection and to continue it. Peaceful agitators at such a time cooperated most effectually with the armed agitators in the jungle. It is not believed that in any country during the time of war an agitation of such a character would be tolerated, least of all in one where people were untrained in the exercise of free speech and were certain in their first enjoyment of it to indulge in excesses.

Under this act there has been one prosecution, followed by conviction, of the editor and publisher of an American newspaper in Manila. That newspaper had long adopted a policy of charging Filipinos who were appointed to office with wholesale corruption, and had continually indulged in arraignment of every measure that was adopted for the pacification of the islands. It had attempted to incite to the highest degree hostility between Americans and Filipinos and to intensify prejudices that inevitably existed. other newspaper has been prosecuted under the act. having terminated, it is improbable that any further prosecution of newspapers for sedition will be necessary. Quite a number of Filipinos who had taken the oath of allegiance and had violated it by aiding in the insurrection-secreting arms, furnishing money and information to the insurgents—were prosecuted, and such as were proven guilty were convicted, and others were acquitted. But the amnesty proclamation issued by the President on the 4th day of July, 1902, released those who had been so convicted for all offenses committed prior to the 1st day of May, 1902. If further prosecutions of Filipinos are necessary for seditious offenses committed hereafter, it will be mainly by reason of the connection of some restless Filipinos with secret societies having for their object political agitation, coupled with robbery, assassination, and plunder of those who will not join in the agitation.

On February 6, 1902, the customs administrative act was passed, chapter 23 of which provides for the creation of a court of customs appeals, of which the secretary of finance and justice should be president, one of the judges of the supreme court to be an associate judge, and a third judge to be appointed who should also act as a clerk of the court. To that court was given exclusive jurisdiction of all criminal offenses arising out of the administration of the law relating to the payment and collection of customs duties, and of all appeals from the ruling of the collector of customs for the Philippine Archipelago as to classification of imported or exported merchandise, and as to the imposition, administratively, of fines and penalties or decrees of forfeiture or confiscation by the collector of customs whenever such fines, penalties, and forfeitures or confiscations should exceed \$500 in amount. Section 288 provides, among other things, as follows:

The remedy by appeal to the court of customs appeals is exclusive of all other remedies upon all questions arising relating to the customs duties, or the administration thereof, under this act. No right of action shall exist on the part of the owner, importer, exporter, or consignee to recover back any duties, fees, exactions, or fines by him or them paid, except by means of appeal in accordance with the provisions of this act. No appeal shall lie to any tribunal from the judgment of the court of customs appeals, nor shall any tribunal have the right to review its decisions or proceedings in any form.

Under the general provisions of the act the action of any collector of customs is reviewable by the collector of customs for the Philip-

pine Archipelago, so that all questions arising at the different ports of entry come to Manila for determination by the insular collector. It was considered expedient, therefore, that all the litigation arising out of the customs administrative act should be carried on at Manila and in a single court where there would be uniformity of decision and

speedy action.

The court was organized soon after the passage of the act, and has down to date disposed of every original action or appeal pending therein. It is thought that no better system for the economical, uniform, and speedy determination of such questions, under the conditions that exist in these islands, can at present be devised. The earlier appeals that came into that court raised to a large extent questions involved in the "Insular cases" recently decided by the Supreme Court of the United States. The decisions of the court of customs appeals in the cases referred to, involving all phases of those questions, are hereto attached and marked "Exhibit A."

On May 9, 1902, act No. 396 was passed increasing the number of judges of the courts of first instance, and fixing the salaries of the additional judges provided for. Experience demonstrated that two judges of the court of first instance were unable to keep abreast of the business in the city of Manila. One additional judge was, therefore, provided for that court. It was likewise found that more or less judges of other courts of first instance would ordinarily be absent from their post of duty, by reason of illness or earned leave of absence, and that in order to meet such difficulties, and also to relieve the pressure of accumulated business in some of the districts, the appointment of four additional judges was necessary who could be assigned to such province, from time to time, as might be necessary. probable that eventually the archipelago may be redistricted, but there has not yet been sufficient experience to demonstrate upon what. lines such redistricting should be made. The operation of the act has been to enable the courts regularly to be carried on in all the provinces and to dispose of arrearages of old litigation that had accumulated during the latter portion of the Spanish régime and during the prevalence of the war.

The salary of the additional judge appointed for the city of Manila was made \$5,500, the same salary as the other judges of that court receive. The salaries of the judges at large were fixed at \$4,500. Under this act, Hon. Byron S. Ambler, of Ohio, was appointed as additional judge for the city of Manila, and Hon. William H. Pope, of New Mexico, Hon. William S. Norris, of Nebraska, Hon. James H. Blount, jr., of Georgia, have been appointed as judges at large, leaving one vacancy in that class of judges. Judge Blount has served for something over a year as judge of the first judicial district, and has received this promotion. To succeed him Hon. Adolph Wislizenus, of Missouri, has been appointed judge of the court of first instance for the first judicial district. Hon. G. H. Whitsett, judge of the fourteenth judicial district, has been obliged to return home on account of illness in his family, and has been succeeded by Hon. John S. Powell, of Georgia. In the twelfth judicial district, Hon. Juan de Leon has resigned by reason of illness in his family, and the vacancy has not yet been filled, the duties of judge in that judicial district being temporarily performed by Judge Pope. Judge John S. Powell long served in the Army of the United States in the Philippine Islands.

For the court of customs appeals, Chief Justice Arellano has been assigned as one of the judges, and Hon. Amasa S. Crossfield, of

Minnesota, has been appointed as the third judge and clerk. Crossfield was prior to his appointment city assessor and collector of the city of Manila, and before that time collector of customs for the port of Cebu, and was a captain in the army of the United States in

the Philippines.

The work of the special court mentioned in the Commission's last former report, which was provided for disposing of the arrearages of litigation in the island of Negros, has been completed, all arrearages having been finally disposed of, and the court has by operation of law ceased to exist. Its judge has been promoted temporarily to the position of judge at large and is now disposing of about 800 old cases

pending in the province of Capiz.

Admiralty jurisdiction had been largely exercised by provost courts organized during the military régime, and it was deemed necessary to make adequate provision for the criminal admiralty jurisdiction in courts of first instance, they having, by virtue of act No. 136, original civil jurisdiction in admiralty. Accordingly on May 16, 1902, an act was passed extending to courts of first instance jurisdiction over maritime offenses, section 1 of which confers upon courts of first instance iurisdiction-

of all crimes and offenses committed on the high seas or beyond the jurisdiction of any country or within any of the navigable waters of the Philippine Archipelago, on board a ship or water craft of any kind, registered or licensed, in the Philippine Islands, in accordance with the laws thereof. The jurisdiction herein conferred may be exercised by the court of first instance in any province into which the ship or water craft upon which the crime or offense was committed shall come after the commission thereof: Provided, nevertheless, That the court first lawfully taking cognizance thereof shall have jurisdiction of the same to the exclusion of all other courts in the Philippine Islands.

Section 2 of the act transferred to courts of first instance all civil actions pending in provost courts and all jurisdiction over criminal actions in admiralty except such as might arise in any province or district exclusively under military control, wherein the jurisdiction of provost courts was made concurrent with that of courts of first instance over criminal actions in admiralty; but as the whole archipelago, aside from the Moro country, is now organized under civil government, maritime and admiralty jurisdiction over criminal and civil actions is now fixed in the ordinary civil courts.

#### ATTORNEY-GENERAL'S OFFICE.

The report of the attorney-general is hereto annexed and marked "Exhibit 1." In its statements it covers the organization of the office and the character and volume of the business transacted therein from the date of the organization of the office, on July 16, 1901, to September 1, 1902. The attorney-general has during that period rendered to the civil governor, the heads of departments and members of the Commission and other civil officers 408 written opinions; has returned to the supreme court 402 cases therein pending, with the opinion of the solicitor-general thereon; has briefed and argued in the supreme court 67 cases; has appointed 218 subordinate officials for courts of first instance; considered and made recommendations to the governor upon 171 applications for pardon, and has sent out 2,068 other official communications. The attorney-general's office has exercised a general supervision over the fiscals of the different provinces, the supervisor of fiscals and the assistant attorney-general going from province to

province, as the occasion required, to assist in important prosecutions or to investigate matters pertaining to the administration of justice in courts of first instance.

#### CRIMINAL CODE.

A new criminal code has been prepared by Commissioner Wright and reviewed by him, together with the president of the Commission and Commissioner Ide, the lawyers of the Commission. It is now substantially ready for enactment, and will come up for public hearing within a very few weeks, and doubtless will be enacted and in force before the 1st day of January, 1903. Comment thereon will be reserved till another report.

#### CODE OF CRIMINAL PROCEDURE.

A new code of criminal procedure has been prepared by Commissioner Wright; but it has not yet been practicable for the Commission to act upon it, owing to the pressure of other work. It will, however, be enacted at the earliest practicable moment.

#### REGISTRATION OF LAND TITLES.

A bill of 128 sections has been prepared by Commissioner Ide applying to the Philippine Archipelago substantially the principles of the Torrens system of land registration. The bill has been considered in public session, and, after discussion and such amendments as seemed warranted by reason of the discussion, has been passed and goes into effect on the 1st day of January, 1903. The enactment of such legislation here is of the highest importance. Titles and boundaries at present are so uncertain that capital is deterred from investment by reason thereof, important enterprises that otherwise would be undertaken are not entered upon, and rates of interest for loans upon real estate are exceedingly high and loans on such security are often impossible to secure at any rate of interest. The evils of the present system are:

1. Great expense in the investigation of the title and in the transfer.

2. Delay, which often extends so long in the investigation of the

title as to prevent a prospective sale.

3. Insecurity. Enormous numbers of homes in the islands are owned without any written evidence of title whatever, and where there is written evidence of title boundaries are uncertain. The opinions of lawyers who investigate titles furnish little security.

4. There is a constant lengthening of the chain of deeds to be exam-

ined, increasing the expense and delay.

5. These defects operate as a perpetual tax upon the holder of real estate, depreciate its value, and make it an exceedingly slow asset.

Under the Torrens system, as proposed to be established here, the land owner receives a certificate after due investigation of the title by a tribunal instituted for that purpose, which certificate is as simple as a certificate of stock in a corporation, showing on its face in whom the title is vested and also all the liens or other interests existing in the premises. The correctness of this certificate is guaranteed by law, the government standing back of it, and having an assurance fund, created by imposing upon those who bring their lands under the system a small percentage of the value of the land at the time the land is brought under the operation of the act, which accumulated

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fund operates as a fund to which anyone who loses his land by reason of the act may resort for indemnity.

The advantages of the system may be briefly stated thus:

- 1. Diminution of expense.—The expense of the official registration probably will not exceed the cost of a single transfer under the present system, and in all subsequent transfers the expense will be much less than now.
- 2. Speed.—In the generality of cases the transfer or mortgage, including the examination of titles, may all be completed in a very short time, and without the aid of counsel.
- 3. Security.—The title is cleared at every transfer; there is no long chain of deeds to be examined, and the title is guaranteed by the law and is unassailable.
- 4. No deeds are recorded; the original or duplicate deed is filed and left with the register, whereby the records are greatly shortened.
- 5. Such a safe, short, and inexpensive method of transfer increases the value of the land, and makes it a much quicker asset, and one upon which money can be borrowed at a lower rate of interest.

The general principles of the act perhaps may be briefly stated

- 1. An examination of title by a court of competent jurisdiction, after actual notice to all occupants and adjoining owners, and constructive notice to all the world by publication.
  - 2. Registration of the title as found upon such examination.
  - 3. Issuance of a certificate of title.
  - 4. Reregistration of title upon further subsequent transfer.
- 5. Notice upon the certificate of any matter affecting the title, claims not registered having no validity.
  - 6. Indemnity against loss out of an assurance fund.

#### INSULAR COLD STORAGE AND ICE PLANT.

This plant was originally erected out of insular funds, by direction of the Secretary of War, primarily for the purpose of furnishing ice for the use of the army and navy in the Philippines. Having been built from insular funds, it was upon its completion, by direction of the Secretary of War, passed over to the insular government for administration. The contract made between the insular government and the military authorities for the fiscal year 1902 has been, with minor changes, renewed for the fiscal year 1903. Under that contract the army receives ice at the rate of one-half cent per pound and cold storage at the rate of  $3\frac{1}{2}$  cents per cubic foot per month, which prices have resulted in saving practically one-half the expense for ice and cold storage by the army in the Philippines.

The navy in these islands receives such ice and cold storage as it requires at the same prices. Likewise employees of the civil government and officers and soldiers of the Army of the United States are entitled to purchase ice at the same price of one-half cent per pound. It has not been deemed advisable to enter into general competition with existing industries for the sale of ice and cold storage to the general public, but ice has been furnished to such people as cared to go to the plant to receive it at 1 cent per pound, all moneys herein stated being moneys of the United States.

A full and complete report of Capt. Leon S. Roudiez, superintendent of the insular cold storage and ice plant, of its revenues and

expenditures for the fiscal year ending June 30, 1902, is hereto annexed and marked "Exhibit II."

The supplemental report of Captain Roudiez is also annexed and marked "Exhibit III," bringing the report down to the 31st day of August, 1902. From these exhibits it appears that the total revenues from July 1, 1901, to August 31, 1902, were \$365,689.45, and the total expenditures for the same period were \$218,739.70, leaving an excess of revenues over expenditures of \$146,949.75.

The total cost of the construction and equipment of the plant down to the 1st day of September, 1902, including some new erections now

in process of construction, is \$689,336.38.

In addition to this cost the following elements need to be taken into consideration: First, in the figures above given nothing is included for the value of the lot upon which the plant stands. The lot is situated upon the Pasig River, between two of the bridges across it, and occupying the whole space between the two bridges, and having a long frontage upon the principal street and a long water frontage so that supplies can be loaded and unloaded directly upon and from barges and lighters upon the river. Secondly, the materials for its construction and equipment were all imported free of duty, and much of the material was transported upon the army transports without charge for freight. It is considered a conservative estimate to say that it would be impossible for a private individual or corporation to procure as eligible a site as the one in question and to import the material necessary for the construction and equipment, paying duties and cost of transportation, for less than \$1,000,000 in United States currency.

If the property were owned by a private individual or corporation it would doubtless enter into competition with the existing establishments for the supply of ice and cold storage to the general public, and could be made to earn a larger revenue than at present accrues. It is probable that with the reduction of the United States Army in the Philippine Islands its demand for cold storage may decrease. such case it may be necessary to increase the price of cold storage per cubic foot, the present price having been fixed upon the basis of securing a known and certain return on the property. Should it be deemed advisable by the War Department, the plant could probably be sold at a satisfactory price, with sufficient safeguards to secure ice and cold storage for the Army and Navy and civil employees at rea-At present there are no practical difficulties in the sonable prices. way of the existing system of administration by the Government. The objections to it are mainly theoretical, on the ground that the Government is engaging in a business that ordinarily is conducted by private enterprise.

#### CURRENCY.

The unsatisfactory condition of the currency now in use in the Philippine Islands is universally conceded by all who are familiar with the facts. No subject connected with the work that is being done here is more pressing for Congressional action than this. The industries of the islands are largely paralyzed by the uncertain and shifting character of the currency. It is impossible for business men to forecast success or failure in their enterprises when they have no stable standard of values. Business men become timid in their transactions, or altogether refuse to make investments, when they have and can have no knowledge as to the value of the returns that will come to them. The

uncertainty largely increases the rate of interest on money loaned. The man who one year ago loaned money in local currency, and payable in the same currency, at 25 per cent interest, would receive less than 5 per cent actual interest upon his money, more than 20 per cent having been swallowed up in depreciation in the value of the money that would be returned to him. Such a system is ruinous to both the borrower and the lender.

Government employees complain bitterly that their salaries are reduced because they are paid in local currency, and its value has been steadily depreciating for one year. The insular government finds itself facing a deficit by reason of the shrinkage in the purchasing power of its assets. The constant depreciation in the value of silver, and consequently in the value of local currency of the islands, has been one of the greatest hindrances to business enterprises and to the successful administration of the government, and it is impossible, from any information available, to make any forecast as to whether silver in the markets of the world is to continue to depreciate or whether the bottom has been reached; but it is easy to forecast the results that in any event will ensue from its fluctuating character, which undermines all business calculations.

There is no relief except in a stable currency, and the only stable currency possible is one based upon a gold standard. The Commission in its two former reports urgently recommended the establishment of a gold standard by the coinage of a United States-Filipino peso of the value of a half dollar, money of the United States, containing a small percentage less silver than the Mexican dollar, the percentage being such that its intrinsic value would not at any time warrant its export from the islands for bullion, with a provision for its convertibility into money of the United States at the fixed ratio of two Filipino pesos for \$1 in money of the United States, together with convenient subsidiary and minor coins. This recommendation I renew and respectfully urge as the best solution of the currency problem here existing.

A brief summary of the operation upon insular finances of the depreciation in silver in ten months past will show to some degree the difficulties to which the government has been subjected from this cause. During the whole of the calendar year 1901 the government undertook to maintain a uniform ratio for official purposes of \$2 of local currency for \$1 of money of the United States. But, owing to the depreciation of silver during the latter portion of the year 1901, when January 1, 1902, arrived it was apparent that the official ratio could no longer be maintained at 2 to 1, the revenues upon such a basis being substantially all paid in local currency, because it was much more profitable to use the United States money to purchase local currency than to pay the duties and other taxes in United States money.

Consequently, on January 1, 1902, the official ratio was changed from 2 to 1 to 2.10 local currency to \$1 of United States money, the effort being to establish the official ratio upon the same basis as the commercial ratio. But the official ratio at that time, by orders received from the Secretary of War, was fixed for each quarter. It soon became apparent, however, that the local currency had been overvalued in this adjustment, and that the depreciation in silver was still continuing. Public duties in consequence were paid almost wholly in local currency at the official ratio. This depreciation continued throughout the whole of the quarter ending with the 1st day

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of April, when the ratio was again changed for the succeeding quarter to 2.27 local currency to \$1 United States currency. Prior to this time Congress had in the act entitled "An act temporarily to provide revenues for the Philippine Islands, and for other purposes," approved March 8, 1902, provided that the ratio between the two currencies should be fixed once a quarter by proclamation by the civil governor, and it was not in the power of the Commission to change this pro-The ratio of 2.27, as it proved, largely overvalued local currency, taking the period of the whole quarter, so that the commercial value of local currency almost immediately ran below the official On the 1st day of July, 1902, Congress passed an act entitled "An act temporarily to provide for the administration of the affairs of the civil government in the Philippine Islands, and for other purposes," wherein it was provided, among other things, that the official ratio between the two currencies might be fixed by proclamation of the governor as often as once in ten days.

The same causes that have above been stated continued to operate, and on July 7 the ratio was changed from 2.27 to 2.35 local currency to \$1 United States currency. The same causes continued during the quarter, and on September 23 another change was made from 2.35 to 2.40 local currency to \$1 of money of the United States. The same causes continued to operate, so that on the 22d day of October it became necessary again to change the ratio from 2.40 to 2.46 local

currency to \$1 of money of the United States.

The details of these changes and their effects down to September 30, 1902, are shown in the auditor's report and supplemental statement annexed hereto, and marked, respectively, "Exhibits IV and V."

Each one of the changes in the ratio necessarily operated upon the value of all the local currency in the treasury, and required that the treasurer should at each change be credited with the net amount sufficient to balance the loss thus occasioned. Between January 1, 1902, and October 25, 1902, the aggregate of those losses was \$956,750.37\frac{1}{2}, measured in gold dollars, every dollar of which is, not a book loss, but an actual loss, to the treasury, as complete as though the money had been sunk into the bottom of the ocean. The receipts having nearly all been in local currency, because of its overvaluation, during the whole of the ten months referred to, each change marked a diminution in the value of the currency in the treasury. Local currency was necessarily used for the purchase of commodities and payment of salaries and expenses by the insular government—its capacity to purchase such commodities, to pay such salaries and expenses, during that period, unavoidably diminished by the great sum above stated. If the currency had been stable, upon the basis recommended by the Commission, all this loss would have been saved, there would have been no danger of a deficit, and much needed public improvements, to the value of nearly \$1,000,000, could have been made which now can not be undertaken.

There are other great embarrassments in a fluctuating currency as imposed upon the government, aside from the actual loss above stated. It is impossible to communicate the changes of ratio to the remote points of the islands immediately upon making the changes; it requires weeks for the information to reach remote points where communication is uncertain and infrequent; and necessarily the receiving and disbursing officers are proceeding, till they receive the information, upon a false basis, and meet with great trouble in the settlement of their accounts with the auditor. Likewise, there is a

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great opportunity on the part of all receiving and disbursing officers for fraud of such a character as to be almost impossible to discover. At nearly all times it is more profitable to pay in one currency rather than in the other, because a receiving officer who receives payment in United States money, when that money is more valuable than local currency at the official ratio, can sell the money of the United States and receive local currency in exchange therefor at the commercial rate, and pocket the difference between the commercial ratio and the official ratio, making the entries upon his books to appear that he received payments in local currency; and the same thing applies to all disbursing officers. If, on the other hand, it is more profitable to make payment in gold, local currency can be readily exchanged with money changers for gold, or for money of the United States, the difference in that event being provided for by the receiving or disbursing officer making entries to correspond with the financial transactions instead of the actual receipt or disbursement. Receiving and disbursing officers ought not to be exposed to such temptations, nor ought the government to be exposed to the consequent loss.

But the dissatisfaction on the part of the civil employees on account of the fluctuating value in the currency in which they have been paid has been intense. It was not in the power of the Commission or of any other authority to meet those difficulties. If the receipts were in local currency, as they have very largely been during the past ten months, the disbursements must necessarily be in the same currency.

But the difficulties of accounting are very great in the case of an almost continuous fluctuation of the currency. The auditor states

At one time disbursing officers were handling two kinds of currency involving, in effect, five standards of value. They were expending appropriations disbursable in local currency at the ratio of 2 to 1; half-and-half appropriations, or appropriations disbursable one-half in United States currency and one-half in local currency at the ratio of 2 to 1; local currency appropriations disbursable at 2.10 to 1, and appropriations disbursable in local currency at 2.27 to 1. The difficulties arising under such a complicated system were almost insuperable, especially as all accounts were required to be stated to the War Department expressed in United States currency. The debit and credit differences to be adjusted were so numerous as greatly to impede the progress of the accounting work.

The foregoing is an extract from the report of the auditor for the fiscal year ending June 30, 1902. Since that date there have been more changes in the ratio, still further complicating the accounts in the auditor's office. The system is intolerable. No auditor in the United States has ever had to deal with such problems and difficulties. It is impracticable for the auditor, thoroughly efficient as he is and with an able staff, to keep abreast of his work under such conditions.

The system of coinage which the Commission has proposed is in substance that which prevails over all India and throughout the Empire of Japan. Under the proposed system only such an amount of local currency would be issued as experience demonstrated, from time to time, was necessary. The United States gold dollar or the theoretical gold peso of the value of one-half dollar being the unit, all minor and subsidiary coins would be fractional parts of such peso. The actual peso in current use would be a silver one nearly the size of the Mexican dollar and such as the people are familiar with, and its parity would be maintained by the methods recommended in the Commission's last former report and by a restriction of the amount issued. In Japan the theoretical unit is a gold yen of the value of

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practically one-half dollar gold. The ordinary currency of the country, aside from paper money, is a silver yen and the fractional parts thereof, all redeemable in gold, and the value of a silver yen and the fractional parts is preserved at a uniform rate by issuing only such an amount thereof as the needs of the country demand, a system in principle precisely like that recommended for the Philippines.

In India the steady depreciation in the value of silver gradually depreciated the value of the rupee, the general coin of the country, until exchange had become involved in inextricable confusion and great loss resulted. In 1893 the government of India withdrew the power of individuals to claim free coinage of silver, reserving to the government the right to coin rupees, and issued notice that at the mints gold coin or bullion would be received in exchange for government rupees, and that at the treasuries sovereigns and half sovereigns would be received in payment of sums due to the government at the rate of 15 rupees to the sovereign, or 16 pence to the rupee. The immediate effect of this action was to cause the rate of exchange for rupees to run up from 14 pence to 16 pence, but in spite of this action the value of the rupee subsequently fell to 1244 pence, but subsequently, with the demands of increasing business and no increase in the coinage of rupees, the rate of exchange gradually rose, until in 1897 the rate of 16 pence was reached. From that time to the present the rate has remained at that point, with slight changes due to com-The present commercial value of the rupee, as bulmercial reasons. lion, is very much less than 16 pence, but it remains, and has remained for five years, at a fixed value sustaining a definite ratio to the pound sterling and subsidiary coins of Great Britain, because of the restriction of the coinage. From time to time, if the rupee became scarce and indicated a tendency to have a greater exchange value than 16 pence, additional amounts were coined by the government itself, care being always taken to issue no more than the necessities of commerce required at such time to maintain the parity of the coins. 7, 1899, the committee, appointed by the government of India, for the purpose of investigation and recommendation, reported unanimously in favor of a gold standard, and all but three recommended that the rate of 16 pence to the rupee be adopted; but on September 15, 1899, an act was passed making sovereigns and half sovereigns a legal tender at a fixed rate in rupees. While the gold circulation of India is not large relatively, the government has established a gold basis for the currency and maintained it without serious difficulty, and has maintained a fixed rate of exchange.

Prof. Jeremiah W. Jenks, professor of political economy in Cornell University, at Ithaca, N. Y., has during the past year made an extensive investigation into economic questions in the English and Dutch colonies in the Orient by personal examination and investigation of records, study of laws, ordinances, decrees, and interviews with men in authority and eminent in business transactions in those regions. His conclusions upon the subject of a fluctuating silver currency as compared with a fixed standard are stated at considerable length and clearness in a report which he has furnished to the Commission, a

summary of which is as follows:

2. In countries where imported cooly labor is of great importance, and where such cooly labor is mostly Chinese, it is probable that better terms, i. e., a lower

<sup>1.</sup> It is perfectly possible in oriental dependencies to maintain a fixed rate of exchange between gold and silver without the necessity of bringing gold to any great extent into circulation.

percentage of cost in wages, can be made by using the silver standard than by

using the gold standard.

3. When silver is declining in value as compared with gold, a silver standard beyond doubt affords a stimulus to the production of goods for export, especially if the laborers employed are of the ignorant cooly type, the prices of whose purchases are largely customary. In the case of a newly developing country, where cooly labor is demanded, this stimulus may prove for some time, at least, of advantage, without disadvantage enough to offset.

4. The advantage to the producers of export goods are offset in part, doubtless. by losses of wage-earners, in part by losses of consumers of imported goods, but this influence on the distribution of wealth may quite conceivably for a consider-

able time be beneficial to the country as a whole.

5. On the other hand, conditions may be such that this change in the distribution of wealth may be a disadvantage, and each country needs to consider what the effect of the change in the distribution of wealth will be before settling its policy.

6. In the long run, it is probable that under any standard these changes in distribution will be gradually fixed, so that producers in a country with a gold standard will not continually be placed at any disadvantage regarding wages and other costs of production as compared with those in the silver-standard countries.

7. The silver standard under present circumstances, and probably for a long time to come, brings an element of uncertainty and speculation into business,

which, speaking generally, is to be considered a decided disadvantage.

8. It is probable that in a country whose business is largely with gold-standard countries, the advantages of a fixed rate of exchange on a gold basis will more than offset the advantages which might come from a silver basis, unless the most important factor in connection with production is the introduction of cheap cooly labor. Even in the latter case, if there is a desire to develop especially the trade with gold countries, the fixed rate of exchange with gold is to be preferred.

The flow of capital for investment in a country is determined mainly by the outlook for profits. Unless the chances are very good an added element of speculation in business tends to check investment. Unless, therefore, conditions of labor or other special conditions are such as to more than offset the risks of a fluctuating rate of exchange, a fixed rate on a gold basis will encourage the invest-

ment of capital.

10. If the gold standard, together with a silver currency, is to be adopted in any of these oriental countries, the disadvantage which there may be in connection with it will be much less if the fixed rate of exchange be made as near as possible to the bullion rates, with the silver coin as a token, of light enough weight so that there will be slight danger of its being exported if a rise occurs in the value of silver bullion, and at the same time with the coin not too light as to afford undue temptation to counterfeiting. A coin 15 per cent or 20 per cent below the fixed exchange value would probably be light enough.

11. A permanent rate of exchange can be most easily maintained by a provision for the government to sell exchange at fixed rates between the home government and the dependency. Such rates should be high enough not to interfere with ordinary business, but low enough to prevent extortionate business rates even temporarily in the dependency itself. A reasonable gold reserve in the dependency itself, to be used when large quantities are needed for export, may well be kept in

conjunction with the above plan.

12. Whatever the standard of value, the efficiency of the currency system is greatly increased by the use of paper. An elastic bank-note system, with notes current throughout the country, has proved best.

It will be observed that Professor Jenks finds it entirely feasible in such regions to maintain a fixed rate of exchange between gold and silver without the necessity of bringing gold, to a large extent, into circulation, and that the only regions where silver coin without a fixed value is advantageous are those wherein a great preponderance of the labor is cooly labor, mainly Chinese, largely ignorant, and such that they can be compelled to receive their pay in the depreciated currency, and thereby furnish a greater profit to their employers and to producers. In nearly all other respects a fixed currency is largely for the advantage of the inhabitants of those countries; but in the Philippine Islands cooly labor is not available. The Chineseexclusion act recently passed by Congress renders that class of labor

unavailable here, so that all the evils of a fluctuating currency exist

here, with none of the advantages, if they exist in any case.

It has been suggested that it would be unjust to deprive the Filipino people of the silver coin to which they have long been accustomed, and that an American free-silver Filipino coinage might be established that will give to them the same kind of coin that they have long been accustomed to, but of much better workmanship, which coin, it is said, will ultimately drive out the ruder Mexican coin. But it would manifestly be no hardship upon the Filipino people to deprive them of a fluctuating currency from which they all, without exception, experience a hardship. We do not know any man or class of men, of any nationality or rank, in these islands, whowish for a continuance either of the present fluctuating silver coin, or of an American fluctuating silver coin, with the possible exception of the money changers, who, of course, make a profit from every fluctuation of value, and of a very few employers of laborers who find it to their advantage to pay their laborers in a cheaper currency.

It surely is no hardship to deprive the people of a kind of currency that they do not wish for and that is ruinous to them, and to substitute therefor one similar in appearance to that to which they have long been accustomed and which has a fixed and definite value. It is believed that these are the sentiments not only of the Commission, but of the entire body of the people who have given this subject any thought, of every nationality in the islands—native, American, and foreign. If it be true that such a system of coinage would operate to the material loss or to the permanent detriment of the people of these islands, it is confidently believed that the Congress of the United States will not be willing to impose upon this country a financial system which will operate to retard or ruin enterprise and commercial prosperity.

To summarize, it may be stated that the evils of the existing system

are:

1. The fluctuating currency hampers business enterprises and ren-

ders investments therein uncertain and dangerous.

2. It raises the rate of interest decidedly, because the lender must charge a rate of interest, where the loan is made in local currency and to be repaid in local currency, sufficient to cover the possible and probable loss he may sustain in his principal when it is returned in the same currency with a lower value therefor.

3. It demoralizes the whole civil service of the government, and

creates intense dissatisfaction on the part of all civil employees.

4. It results in enormous losses to the insular treasury.5. It opens great doors for fraud on the part of receiving and dis-

bursing officers of the government.
6. It renders accurate accounting exceedingly difficult and laborious

and well-nigh impossible.

7 It continues a system that is odious to the people and to the

7. It continues a system that is odious to the people and to the business men of these islands.

Every one of these evils can be remedied by the scheme heretofore recommended by the Commission. It is very respectfully submitted that the people of these islands are entitled to as good a money and as stable a currency as the people of the United States enjoy, and that it would be an unjust discrimination against the people here to continue or perpetuate in any form a system of inferior currency which they do not wish for.

In the act of Congress, entitled "An act temporarily to provide for the administration of the civil government in the Philippine Islands, and for other purposes," passed July 1, 1902, provision is made authorizing the coinage of subsidiary and minor coins for use in the Philippine Islands. Inasmuch as no standard unit of which such coins shall be a fractional part is provided by Congress, it has been deemed impracticable by the Commission to proceed with such coinage. A portion of section 78 of the act above referred to provides that "the subsidiary silver coins authorized by this section shall be legal tender in said islands to the amount of ten dollars," and a portion of section 79 provides that "such minor coins shall be legal tender in said islands for amounts not exceeding one dollar."

It is not apparent as to whether the coins therein named are to be made legal tender for dollars payable in local currency, such as at present exist, or in a new local currency such as the Commission have recommended, or in money of the United States, inasmuch as no unit of value is established by the act. It is apparent that the subsidiary and minor coins referred to are to be fractional parts of some unit. Without knowing of what unit they are fractional parts, it would be very difficult to provide for their circulation. If such coins should be immediately coined and issued, and a subsequent act of Congress should make the unit to be the United States-Filipino peso of 50 cents gold value, as recommended by the Commission, the proposed coins would have more than 20 per cent greater value than if legislation by Congress should cause them to be only fractional parts of a free silver peso coined under free-coinage principles, or of the Mexican peso now in circulation in the islands. With such uncertainty as to the status of the subsidiary and minor coins, it would be difficult to maintain them in general circulation; the banks would decline to pay them out, and would retain them as fast as they would come into their possession, in view of the fact that, if the free-coinage system or the continuance of the Mexican system should ultimately prevail, they would lose nothing by retaining them in their vaults, and that, if the system heretofore recommended by the Commission should be adopted, these coins would thereby have fixed and definite values, namely, as fractional parts of a peso worth 50 cents, and the banks would thus have made a profit of more than 20 per cent in the value of the coins so hoarded by the simple process of retaining them from circulation until the fixed unit of value should have been adopted. It was learned that the banks were taking this view of the situation and had indicated a willingness to take a large amount of the new subsidiary and minor coins should they be issued, which manifestly they could well afford to do under such circumstances. In view of all these facts, on the 30th day of September, 1902, the Commission resolved:

That no action should be taken for the coinage of the minor and subsidiary coins referred to until a unit of value shall have been fixed by act of Congress or otherwise, the legislation of Congress referred to being, in the opinion of the Commission, permissive and not mandatory.

Before leaving this subject it should be remarked that under the operation of the influences above stated the insular revenues from October or November, 1901, down to July 1, 1902, were nearly all paid in local currency, while many of the obligations of the government had to be met in gold. The consequence was that the supply of gold in the insular treasury became gradually depleted until it had less than \$1,000,000 of gold, or money of the United States, in its vaults. By changing the ratio as above stated, after the passage of the act of Congress authorizing such changes to be made, as often as every ten days, the ratio has been kept such that it was not-longer to the

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special advantage of parties making payments to make them wholly in local currency, and by continuing to make the government disbursements mainly in local currency the amount of money of the United States in the treasury on the 4th day of October, 1902, was \$2,634,535.185.

#### BANKS AND BANKING.

In the last report of the Commission, under date October 15, 1901, the status of the banks then existing in the islands and of the paper currency in circulation was detailed. There having been no additional legislation by Congress authorizing the establishment of banks in the Philippine Islands, with power to issue bank notes, no action in that direction has been taken by the Commission. above referred to contains the recommendations of the Commission in regard to the establishment of a banking system for the islands. Those recommendations I renew, calling special attention to the burden that is now imposed upon commerce by the absence of a sufficient paper currency. Paper money is used but very little in the ordinary operations of commerce, because it is not available. mechanical difficulties in the way of using the present bulky coins are The counting of money imposes great burdens upon all very great. receiving and disbursing officers and upon the treasury. The handling of large sums involves very considerable expense, and is a serious handicap upon business and governmental transactions. It is urgently recommended that the system of banking which was before recommended be enacted into legislation by the Congress of the United States, or that another system, such as shall commend itself to the judgment of that body, be provided, or that legislation be enacted specifically authorizing the Commission to establish such a system, with a right to authorize the issue of bank notes.

Since the date of the last report of the Commission two powerful American banking institutions have opened offices for a general banking business in the Philippine Islands—the International Banking Corporation, of Connecticut, and Guaranty Trust Company, of New York.

Both of these institutions have been made authorized depositories for public funds of the United States and of the government of the Philippine Islands in the archipelago. They have introduced a new element of competition, so that exchange, in the large sense, and exchange of currencies in a smaller sense, can be had at a more reasonable rate than formerly prevailed. The funds belonging to the insular government have been so distributed that each of the authorized depositories has about the same amount as the other, and in the insular treasury something over one and a half million in local currency and something over \$100,000 in money of the United States are now stored in the vaults.

Two small American banks have been started in the city of Manila during the past year, with inadequate capital and an uncertain status as to the legal capacity to transact a banking business. One of them has already been closed, except as to its savings department, and the other has been subjected to frequent examinations, and is now making strenuous efforts to collect some doubtful notes which it has received for loans. Its business is small. The opinion is still entertained that banks with small capital have little field for usefulness in these islands.

# GENERAL CONDITION OF THE TREASURY.

The accounts of the treasury of the Philippine Archipelago have been well kept, and the office has been well administered. All receipts and disbursements have been thoroughly audited by the auditor of the Philippine Archipelago. Both the treasurer and the auditor are to be commended for their efficiency and fidelity.

The amount in the treasury at the beginning of the fiscal year July 1, 1901, stated in money of the United States, local currency being reduced to money of the United States at the ratio of 2 to 1, was \$6,222,912.78. The amount in the treasury at the end of the fiscal year June 30, 1902, local currency being reduced to money of the United States at the ratio then prevailing, \$1 of money of the United States to 2.27 local currency, was \$5,995,006.49\frac{1}{2}.

The sum available for appropriation on July 1, 1901, was \$3,919,420, money of the United States, local currency being reduced to money of the United States on the basis of 2 to 1, exclusive of certain Span-

ish and insurgent seized funds and special deposits.

The sum available for appropriations on June 30, 1902, was \$3,999,426.47, money of the United States, local currency being reduced to money of the United States on the basis of 2.27 to 1.

The total receipts and disbursements of the insular government during the fiscal year ending June 30, 1902, were as follows:

| Receipts.                                                       |                  |
|-----------------------------------------------------------------|------------------|
| Department of finance and justice.                              | \$9,022,855.041  |
| Department of commerce and police.                              | 239, 291, 92     |
| Department of the interior                                      | 118, 711. 41     |
| Department of public instruction                                | 3,777.29         |
| All other sources, including the city of Manila                 | 1, 253, 512. 89  |
| Making an aggregate of receipts                                 | 10, 638, 148. 56 |
| Disbursements.                                                  |                  |
| Philippine Commission                                           | 180, 133, 57     |
| Executive bureau                                                | 105, 324, 23     |
| Department of finance and justice                               | 1, 188, 244, 88  |
| Department of commerce and police                               | 1,689,344.70     |
| Department of the interior                                      | 832, 216, 37     |
| Department of public instruction                                | 1,591,826,31     |
| Unassigned bureaus, offices, etc                                | 339, 384, 13     |
| By military officers for civil purposes                         | 1, 110, 404, 231 |
| Philippines disbursing agent at Washington, not elsewhere indi- | _,,              |
| cated                                                           | 7,875,64         |
| Miscellaneous payments by settlement warrants                   | 31, 655, 78      |
| City of Manila, for period prior to August 7, 1901              | 210, 637, 92     |
| City of Manila (charter) after August 7                         | 1, 533, 706, 64  |
| Refunds to provinces:                                           | .,,              |
| Internal revenue                                                | 245, 554, 08     |
| Forestry                                                        | 78, 925, 271     |
| Special refunds                                                 | 4,010.63         |
| Total disbursements to June 30, 1902                            | 9, 149, 244, 39  |
| Total receipts                                                  | 10, 638, 148, 56 |
| Total disbursements to June 30                                  | 9, 149, 244. 39  |
| Excess of receipts over disbursements                           | 1, 488, 904. 17  |

Of the total receipts, \$8,550,758.49 came from customs duties. The general government, in fact, is supported mainly from that source. The excess of receipts over disbursements arises from the fact that

the fiscal year 1902 includes all that period from July 1 to December 31, 1901, when many of the bureaus had not been organized, and many of the disbursements that subsequently became necessary were not required.

During the second half of the fiscal year 1902 the disbursements exceeded the receipts. During that period the total receipts were \$6,777,339.85, of which \$1,310,191.74 were repayments from former appropriations not fully disbursed; and refundable duties to the amount of \$64,498.13, making a total deduction of \$1,374,689.87; leaving a net revenue for the period of \$5,402,649.98, United States currency. Disbursements, \$6,114,932.34, leaving an apparent deficiency of \$712,282.36.

Many of the disbursements during the second half of the fiscal year 1902 were in the nature of permanent investments, as for the purchase of vessels for the bureau of coast guard and transportation, the completion of payments for the construction of the insular cold storage and ice plant, purchase of equipment and arms for the insular constabulary, the harbor improvement of the port of Manila, construction of the Benguet road, building and equipping printing plant, and other works of a general character. The organization, equipment, and maintenance of the insular constabulary was a very large expense mainly during the latter part of the fiscal year. The cholera epidemic has diminished the revenues by decreasing the imports and disturbing the public conditions, and has increased expenditures by nearly \$500,000, money of the United States, in the attempt to prevent the spread of the pestilence.

The details of the sources from which all receipts came and the purposes for which all expenditures have been incurred are shown in the "Combined statement of the receipts and disbursements for the Philippine Archipelago for the fiscal year 1902," prepared by the auditor,

hereto annexed and marked "Exhibit IV."

It is believed that the insular revenues for the fiscal year 1903 would be adequate to meet all disbursements for the purposes of administration and for the expenditure of considerable sums for improvements and extraordinary expenses were it not for the great depreciation that has existed in the value of the silver coin held by the treasury as above stated. This depreciation will cause a deficit which must be met from the surplus heretofore accumulated in the treasury. The probable amount of the deficit will be apparent from the budget, as hereinafter stated. The available assets will be to some extent increased by the action of Congress in dedicating to insular purposes the Spanish seized funds and seized insurgent funds that have been kept as special funds in the treasury heretofore.

The available assets, however, will not be increased to any appreciable extent by the provisions that customs duties collected in the United States on imports from the Philippine Islands shall be returned to the insular treasury. Experience has already demonstrated that the insular treasury wlll receive very little benefit from that provision of law. The rates now imposed by law upon imports into the United States from the Philippine Islands are still practically prohibitive and afford no encouragement to the industries of these islands.

### SEIZED FUNDS AND SPECIAL DEPOSITS.

Acting under the authority of the act of Congress last referred to, the insular treasurer, the auditor, and the assistant executive secretary have been appointed a committee to furnish a complete list of the Spanish seized funds, and funds seized from insurgents, and special deposits in the treasury, and to recommend a scheme for converting the same into cash in the insular treasury, subject to such claims as may be established against the funds. The committee has not yet made its report, but it is expected that the report will soon be forthcoming and suitable legislation will be enacted upon the subject.

## INSULAR BUDGET.

It is impracticable to make estimates for the fiscal year 1903 that will be entirely accurate, but to that end a most careful investigation has been made of the necessary operating expenses of every department and bureau in the islands and of the extraordinary expenses that are liable to be incurred, the extraordinary expenses being mainly for new equipment and permanent improvements, and the expense incident to taking the census required by the act of Congress of July 1, 1902.

For the first quarter of the fiscal year 1903, ending September 30, 1902, the total appropriations have been \$2,646,994.83, of which \$2,074,820.94 were for current expenses, and \$572,173.89 were for extraordinary expenses. The appropriations for the city of Manila are included in this statement, all payments on account of the city of Manila being made from the insular treasury.

Using as a basis these data, as well as the actual disbursements for the latter portion of the fiscal year 1902, when substantially all the bureaus had been organized, and making a suitable allowance for extraordinary expenses that are now foreseen for the fiscal year 1903, the estimate is that the total expenditures required will be \$11,570,637.22, of which \$8,583,209.38 are for current expenses and \$2,987,427.84 are for extraordinary expenses. All disbursements for

the city of Manila are included in this estimate.

Included in the estimate for extraordinary expenses for the fiscal year 1903 are \$75,000 for the suppression of epidemic diseases and pests, and \$50,000 for expenses in connection with the establishment of a leper colony, \$31,149.60 for apparatus and books for a new laboratory building; \$875,612.67 for the construction of vessels for the coast guard and transportation, construction of light-houses and purchase of lanterns; \$362,056.32 for the construction and maintenance of public buildings, including the new government laboratory; \$28,406 for the construction of wharves at Lligan, Siassi, Jolo, and Parang-Parang; \$500,000 for harbor improvements at the port of Manila; \$125,000 for the Philippine exhibit at the Louisana Purchase Exposition, at St. Louis; \$150,000 for the construction of a road into Benguet Province; \$54,706 for the purchase of a rock crusher, alteration of markets, completion of city pound, improvement and widening of the streets of Manila; \$56,182.25 for the installation of the pail system of sanitation in the city of Manila; \$561,853 for taking the census, and \$100,000 for improvement of the harbor of Cebu.

The revenues of the insular government from all sources, aside from refunds, during the first quarter of the fiscal year 1903, ending September 30, 1902, including the city of Manila, amounts to \$3,272,283.52. Using as a basis the revenues last stated and the amount collected during the latter portion of the fiscal year 1902 it is estimated that the revenues as the revenues are stated and the set of the fiscal year 1902 it is estimated.

nues for the fiscal year 1903 will be as follows:

From all departments of the insular government proper \$9,389,858.36 From the city of Manila 1,407,926.78 Showing an apparent deficit of \$772,852.08.

It is anticipated that some revenue will accrue from the bureau of agriculture during the fiscal year 1903, but no estimate of such receipts has been included in the above computation, because of the uncertainty of results, nor are the expenses or revenues of the forestry bureau included in the estimate, because under a recent law enacted by the Commission the revenues of the forestry bureau will be returned to the provinces from which they are collected after deducting the expenses of collection. Should it be determined that the revenues accruing from that source should go into the insular treasury, and the expenses of collection be charged to the insular government, the expenses for the fiscal year 1903 should be increased by \$106,568 and the revenue by, approximately, \$300,000.

The receipts from the city of Manila for the fiscal year 1903 will

probably be more than is above estimated.

In the statement of revenues collected the refundable export duties collected in Manila on exports to the United States are not included, nor in the estimate of revenues is anything included for the customs receipts for Philippine goods imported into the United States, accurate data for this latter sum being not available and the amount thereof being inconsiderable according to such information as has been received.

Taking everything into consideration, it is probable that at the end of the fiscal year 1903 there will be in the treasury available for appropriation approximately the sum of \$3,226,574.39, aside from seized funds and special deposits now in the treasury and from the sum of \$208,000 received from the Navy Department for gunboats purchased out of insular funds and taken over by the United States Navy, being \$772,852.08 less than the sum available for appropriation at the end of the fiscal year 1902.

All sums are stated in money of the United States. The details of the purposes for which the expenditures for the fiscal year 1903 will be made and the sources of revenue from which they will be met are contained in the tabulation hereto annexed and marked "Exhibit VI."

# BUDGET OF THE CITY OF MANILA.

The charter of the city of Manila took effect on the 7th day of August, 1901, and the data of its financial condition for the fiscal year 1902 cover the period from August 7, 1901, to June 30, 1902, and show the actual receipts and disbursements down to June 11, 1902, and the estimated receipts and disbursements from June 11 to June They appear in the report hereto annexed, which has been prepared by the municipal board, and is marked "Exhibit VII." The aggregate of expenses during that period was \$1,603,893, in money of the United States; and the receipts deposited by collecting officers during the same period were \$992,359.05 down to June 10, 1902. estimated deposits by collecting officers from June 10 to June 30, 1902, Thirty per cent of the expenses of the city of Manila were \$69,139.80. are, by law, borne by the insular government, and that 30 per cent amounts to \$481,167.90. There is, therefore, an overdraft which the municipal government has made upon the insular treasury of \$61,226.25, which will be easily taken care of from the proceeds of collections for the fiscal year 1902. The estimate of collections from all sources of revenue for the fiscal year 1903 is \$1,874,280, and of ordinary expenses for the fiscal year 1903, \$1,556,666; of extraor-

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dinary expenses, \$300,000, making a total of \$1,856,666; from which it appears that the income will be sufficient to meet the ordinary and extraordinary expenses for the fiscal year 1903 now contemplated, without reference to the contribution thereto from the insular treasury.

The exhibits marked respectively VIII and IX contain inventories of lands, buildings, and other real property belonging to the city of Manila on the 30th day of June, 1902, and of personal property

belonging to the city at the same date.

It will be observed that the estimates for receipts and disbursements for the fiscal year 1903, as shown by Exhibit VII, prepared by the municipal board, differ from the estimates of the same receipts and disbursements contained in Exhibit VI, the municipal board estimating their receipts for the fiscal year 1903 at a larger sum than that stated in Exhibit VI, and their expenditures at a less sum. The appropriations that have already been made for the city of Manila for the first two quarters of the fiscal year 1903 indicate that the expenditures for the city will be larger for the whole year than the municipal board have estimated, and it is doubtful if the revenues will be as large as the board had estimated. Should the revenues of the city prove as large as the board have estimated, and the disbursements not exceed their estimates, then the deficit in the insular budget will be diminished accordingly. It has not been deemed advisable for the purpose of this report to change the estimates contained in Exhibit VI.

## CUSTOMS TARIFF.

As stated in the last former report of the Philippine Commission to the Secretary of War, the new customs tariff was enacted on the 17th day of September, 1901, and took effect on the 15th day of November, 1901, with the proviso that during the first sixty days after the law became effective importers of goods en route to Manila might elect to pay under the new tariff or the old. The large reductions that were made in the duties imposed upon the necessaries of life, and the important free entry list upon articles imperatively needed in the islands operated to reduce the income materially. was hoped that the increased consumption which would thereby be made feasible by reason of the lower price of imported commodities might make the revenues as great as under the former tariff, or greater, and such may be the result ultimately. But the hoped for The fluctuations in curreduction in retail prices has not resulted. rency have been made excuses for constant increases in prices by retail dealers, so that a very large proportion of imported commodities are now sold throughout the islands at a higher price than one year ago, computed in United States currency values. currency shall be established it may be anticipated that competition will correct the evil of high prices after a time, although the reduction of duties in Cuba and Porto Rico seemed for a long time to produce little effect upon ordinary retail prices. The reduction of duties by the Philippine tariff revision law of 1901 was not less than 25 per cent, and the accruing revenues have been probably 25 per cent less than they would have been under the former tariff.

One result of the reduction of the tariff upon certain commodities has apparently been to increase the importation thereof, although other causes have operated to influence the increased importation.

The reduction of duty upon wheat was from 47 cents per 100 kilos to 25 cents per 100 kilos, but practically no wheat was imported under

either schedule. The reduction on wheat flour was from \$1.63 per 10.0 kilos to 40 cents per 100 kilos. The importation of flour has shown an increase during the past year from 114,000 to 151,000 barrels. former duty upon forage, hay, and bran was 14 cents per. 100 kilos, and the present duty is 5 cents per 100 kilos, and the importations have increased from 700 to 3,000 tons. The former duty on canned fruits was 15 cents per kilo, and the present duty is from 2 cents to 4 conts per kilo, and the importations have increased from 42,000 to 700,000 Former duty upon canned meats was 15 cents per kilo, and the present duty is from 5 cents to 20 cents per kilo, most of the goods going under the lower schedule. There has been an increase in the importation of canned meats from about 6,000 to 165,000 pounds. former duty on hams was \$9.13 per 100 kilos, and the present duty is \$3 per 100 kilos, and the importations thereof have increased from 692,000 to 1,800,000 pounds. The former duty on lard was \$9.13 per 100 kilos, and the present duty is \$1.60 per 100 kilos. The importations of this article have increased from 1,200,000 to 2,000,000 pounds. The former duty on canned salmon was 15 cents per kilo, and the present duty is 3½ cents per kilo, and the importations have increased from about 8,000 to 1,500,000 pounds. The former duty on unhusked rice was 59 cents and husked rice 63 cents per 100 kilos, while the present duties are 40 cents and 50 cents per 100 kilos respectively. The total amount of rice imported has increased from 194,500,000 to 340,000,000 pounds. This last increase is largely owing to the diminished production of rice in the islands, caused by the disasters of war, and by the death from rinderpest of animals essential to the cultivation of rice.

Attention is invited to the supplemental report of the collector of customs for the Philippine Archipelago upon this subject, which is hereto annexed and marked "Exhibit X."

There has been nothing developed by the working of the new tariff law to indicate that on the whole, and with a view to final results, the tariff adopted was not such as ought to have been adopted. Individual paragraphs appear to have imposed too high or too low a duty, but in general the theories upon which the tariff was constructed seem now to have been wise and for the best interest of the islands.

On February 6, 1902, the Commission passed act No. 355, entitled "An act to constitute the customs service of the Philippine Archipelago and to provide for the administration thereof," with a short title of "The Philippine customs administrative act." The portion of the act which provides for a court of customs appeals has already been referred to and need not be here further discussed. The act has made an effective organization of the customs service of the islands possible, and under it practically all the revenue warranted by law has been collected. It is based largely upon the principles of the customs administration laws of the United States.

On March 3, 1902, the Commission passed act No. 367, to reorganize the personnel of the Philippine customs service and to give thereby uniformity to classification, grades, and qualifications of customs officials and employees.

The facilities at the Manila custom-house for the transaction of efficient clerical work and for the rapid receipt and discharge of imported merchandise are inadequate. The sum of \$75,000 has been provided for extension of the present custom-house, and the work has already been entered upon.

There has been very great complaint in regard to the expense of

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bringing imported merchandise from steamers in the harbor to the custom-house and wharves and of landing them and placing them in the proper warehouses, and of the delay in such operations, owing to the insufficient character of the lightering and landing facilities and the method of carrying on that business, and from sorting the cargo on board the incoming steamers in such way that each owner might receive his own merchandise in his own casco or lighter, or cascos and lighters engaged by him for that purpose. Steamers have been subjected to great demurrage by the delay incident to that process and to the insufficient landing facilities at the custom-house wharves. draft of a law has been prepared providing for an official lighterman who should be awarded, after competitive bidding, the exclusive right of landing all imported merchandise arriving from foreign ports, the operations to be all under the direction of the collector of customs. Public hearings have been held upon the proposed bill and much opposition to it has been manifested on the part of agents of steamship lines arriving here, and owners of cascos, lighters, lorchas, and barges heretofore engaged in that business. The bill is now under consideration by the Commission and has received no final action. The discussion, however, has developed several points in which improvement can be made, and no doubt increased and much better facilities will be secured by reason of such legislation as will be enacted.

The special report of the collector of customs for the Philippine Archipelago of the operations of the Philippine customs service from June 1, 1901, to September 1, 1902, is hereto annexed and marked

"Exhibit XI."

During that period a large number of coastwise ports have been opened and equipment and supplies for the open ports have been purchased, many permanent repairs have been made, and Army officers acting as customs officers have been replaced by civil employees mainly, and a small revenue-cutter service has been purchased,

equipped, and put into operation.

During the fiscal year ending June 30, 1901, there was imported into Manila foreign merchandise to the value of about \$28,500,000, upon which the duties collected amounted to about \$6,867,000, the average ad valorem rate under the foreign tariff being slightly over 24 per cent. During the fiscal year 1902 foreign goods were imported to the value of over \$36,500,000, upon which the duties collected amounted to approximately \$6,289,000, with an average ad valorem rate under the present tariff of something less than 18 per cent.

The pro rata cost of collecting customs revenue in the Philippine Islands is less than it is in the United States. At Manila, during the fiscal year ending June 30, 1902, the cost of collecting \$1 of customs revenue was \$0.0477, including the cost of customs launches, maintenance of the immigration division, cost of supplies, janitor's service, and night watchman, fuel, lights, water, repairs, and preservation of public buildings, compensation for detectives and informers. If these items were deducted from the total expenditures at the port of Manila for the fiscal year 1902, as many of them are deducted in the statistics of the United States, the actual cost of collecting \$1 would be \$0.0345—materially less than the cost of collecting at the port of San Francisco or New Orleans, and practically the same as at the larger port of Boston.

In connection with this statement of comparative expenses it should be remarked that the customs duties in the Philippine Islands are practically one-half of what the average customs duties are at ports of

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the United States, so that double the amount of business has to be transacted here to collect the same amount of revenues, which makes the showing still more favorable in behalf of economy of the customs administration in the Philippine Islands. These results have been secured in face of the fact that it has been difficult to secure competent and experienced employees.

The total receipts, stated in money of the United States, from the customs bureau, including duties collected and all other sources of

revenue:

| For the fiscal year ending June 30, 1899, after American occupancy,      |                           |
|--------------------------------------------------------------------------|---------------------------|
| For the fiscal year ending June 30, 1899, after American occupancy, were | <b>\$</b> 3, 106, 380, 31 |
| For the year ending June 30, 1900                                        | 5, 542, 289, 15           |
| For the year ending June 30, 1901                                        | 9, 124, 810, 70           |
| For the year ending June 30, 1901  For the year ending June 30, 1902     | 8, 525, 216, 48           |
|                                                                          |                           |

Making a total since American occupancy...... 26, 298, 696. 64

During the year ending June 30, 1902, 10,158 Chinese have arrived at the port of Manila and 11,432 have departed with return certificates. It is believed that few evasions of the Chinese-exclusion act have occurred.

Attention is invited to the summary, attached to the report of the collector of customs, of imports by countries, including the value of and duties thereon, as well as a similar statement relating to exports.

The collector of customs for the Philippine Archipelago has been diligent and efficient in the performance of his responsible duties.

# INTERNAL REVENUE.

At the beginning of the fiscal year ending June 30, 1902, the collector of internal revenue for the islands was, through the proper agents, collecting revenue in all parts of the archipelago, except in provinces where civil government had been established, in which provinces the revenue was being collected by provincial treasurers in accordance with law.

On July 1, 1901, the bureau of internal revenue had in its service 46 collectors, most of whom were army or marine officers detailed for this service, and 85 clerks employed in 45 offices. The military or naval officers detailed as collectors of internal revenue had not been relieved from their military or naval duties, and the details were frequently changed, so that the collection of such taxes was partial and

irregular.

On the 7th of August, 1901, the act incorporating the city of Manila took effect, and the city assessor and collector for Manila was made collector of internal revenue for the archipelago, his jurisdiction extending over the city of Manila and over all those portions of the islands not organized into provincial governments. As provincial governments were, from time to time, established, and the duties of internal-revenue collectors thereafter in such provinces appertained to the provincial treasurers, the work of the collector of internal revenue gradually diminished until, on June 30, 1902, he had supervision over the following parts of the archipelago only: Laguna Province. island of Samar, island of Mindanao (except the provinces of Surigao and Misamis), island of Mindoro, the whole of the Jolo archipelago, including the islands of Basilan and Siassi and the Tawi-Tawi Islands, with 15 collectors, 9 of whom were army or marine officers and 2 were customs officers performing the duties of collectors of internal revenue,

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with a force of 15 clerks. Since that date the jurisdiction of the internal-revenue collector has ceased in Laguna Province, the island of Samar and the island of Mindoro.

Aside from the city of Manila, therefore, the receipts from internal revenue have been very small, owing to the limited area from which such receipts are collected and come to the insular treasury, and the percentage of expenses for the entire collection was necessarily large, amounting to 9.33 per cent.

The internal-revenue stamps handled by the department during the fiscal year 1902 are embraced in the following statement:

| On hand July 1, 1901 Received from printers Received from other offices | 43, 500.00  |              |
|-------------------------------------------------------------------------|-------------|--------------|
| Total Sold in Manila. Transferred to other offices                      | 12, 594, 35 | -            |
| Total                                                                   |             | 450, 093, 40 |

There were sold in Manila during the period from July 1 to August 7, 1901, when the Manila charter took effect, internal-revenue stamps amounting to \$6,297.17\frac{1}{2}\$ United States currency.

The total internal-revenue collections for the city of Manila during the month of July, 1902, and six days in August, show an increase of 18.77 per cent over the collections for a similar period of the fiscal year 1901, caused by an increase in business in the city.

The industrial taxes collected for this period in the city of Manila amounted to \$54,164.61 United States currency, an increase of 20.4 per cent over the amount collected during a similar period of the fiscal year 1901.

The total receipts of internal revenue collected for the fiscal year ending June 30, 1902, amounted to \$201,380.35 United States currency, such receipts of the city of Manila only being included from July 1 to August 7, 1901, and for the provinces only during such portion of that year as the collector of internal revenue, in distinction from the provincial treasurers, had jurisdiction thereof.

A new internal-revenue law is in course of preparation, based in a general way upon the system of internal revenue prevailing in the United States, from which it is believed there can be secured a large increase in the revenues available for the insular government.

In view of the deficit for the fiscal year 1903 in the insular treasury it is believed that additional sources of revenue must be sought. can not be found in customs receipts, which now bear the great burden of nearly the whole of the expenses of the insular government, nor is it deemed advisable to devote any portion of the land tax to the maintenance of the insular government. That tax has now, and necessarily invites, opposition, and can only be made popular by dedicating all its proceeds to local use in the locality where the taxes are col-A cedula or personal registration tax has long been in force in the islands, and the people are accustomed to that and pay it with grumbling, but it is paid far more willingly when the proceeds are devoted to municipal and provincial uses and not to the insular gov-Such is the system now in operation by law, and it is believed to be unwise to change it at present. Some revenue will doubtless hereafter accrue from the sale of government lands, and from forestry

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products, which have heretofore been devoted to municipal and provincial uses.

The revenues that accrue from fines and costs imposed by the courts, and the government cold-storage and ice plant, and from miscellaneous sources can not be expected to increase to any marked extent in the immediate future. But a reasonable system of internal-revenue taxes by which large industries, corporations, and the manufacturers of liquors, tobaccos, and cigars contribute a reasonable sum for the protection which they receive from the government, and for the franchises that are secured to them, ought to provide a material addition to the available resources and to prevent further deficits.

The report of the internal-revenue collector for the fiscal year 1902

is hereto annexed and marked "Exhibit XII."

# FINANCIAL CONDITION OF THE PROVINCES AND MUNICIPALITIES.

It is impossible to give at this time an accurate view of the financial condition of the various provinces and municipalities. The report of the auditor, hereto annexed, contains the details so far as available. Many of the provinces were not organized until after the commencement of the fiscal year 1902, so that the reports as to such provinces are only for fractional parts of the year. The provinces of Samar, Laguna, Paragua, and Lepanto-Bontoc were organized just at the close of the year or immediately after is close. The statistics do not include all the municipal taxes, because there are certain minor license taxes paid directly to the municipal treasuries which do not appear in the statements of the provincial treasurers. Otherwise the accounts of the several provincial treasurers contain the total receipts and disbursements both from taxes levied for the benefit of the provinces and those levied for the benefit of the municipalities. Some taxes are levied for the joint benefit of the municipalities and the provinces in accordance with provisions of law.

The following summary will show the general financial condition of

the provincial and municipal governments:

Province of Abra.—Organized August 19, 1901; total receipts, \$11,321.02; balance in treasury June 30, 1902, \$1,020.67. This is a

province of limited resources.

Albay.—Organized April 26, 1901; total receipts, \$111,683.64, including \$2,500 on hand June 30, 1901; balance in treasury June 30, 1902, \$22,061.60. This is a hemp-producing province, and therefore in good financial condition.

Ambos Camarines.—Organized April 27, 1901; total receipts, \$106,-682.52, including \$2,500 on hand June 30, 1901, and \$25,000 borrowed from the insular treasury; balance on hand June 30, 1902, \$34,220.84.

This province is in fair financial condition.

Antique.—Organized April 13, 1901; total receipts, \$28,635.04, including \$2,500 on hand June 30, 1901; balance on hand May 31, 1902, \$2,325.04. The statistics from May 31 to June 30, 1902, were not available at the time of preparation of the auditor's report. This province is one of limited resources and has been badly affected by locusts and rinderpest.

Bataan.—Organized March 2, 1901; total receipts, \$37,435.20, including balance on hand June 30, 1901, \$1,507.80; balance in treasury June 30, 1902, \$5,245.86. This is a small province, but one able

to maintain itself.

Batangas.—Organized May 2, 1901; total receipts, \$58,560.80,

including \$2,505 on hand June 30, 1901; balance in treasury June 30, 1902, \$11,876.93. This province was formerly a very rich one, but it has been greatly devastated by war, and during the whole of the fiscal year 1902 was under military government, and active war was prevailing for a considerable portion of the time. It is thought that this province will be entirely self-sustaining hereafter, possibly needing temporary loans from the insular treasury.

Benguet.—Organized November 23, 1900; total receipts, \$7,671.40; balance in treasury June 30, 1902, \$131.65. This province is not organized under the "Provincial government act," but under a special act, and the government thereof is supported almost wholly from appropriations from the insular treasury. The inhabitants are mainly Igorrotes and are not at present able to contribute largely to the sup-

port of the provincial government.

Bohol.—Organized April 20, 1901; total receipts, \$50.801.75, including a loan from the insular treasury of \$2,500; balance in treasury June 30, 1902, \$22,115.80. This province was under a military government for a considerable portion of the fiscal year, but it is entirely able to support itself hereafter.

Bulacan.—Organized February 27, 1901; total receipts, \$83,385.20, including \$2,052.58 on hand June 30, 1901; balance in treasury June

30, 1902, \$15,961.73. This province will be self-supporting.

Cagayan.—Organized September 1, 1901; total receipts, \$69,102.99; balance in treasury June 30, 1902, \$33,864.68. This province is one

of large natural resources and will be self-sustaining.

Capiz.—Organized April 13, 1901; total receipts, \$70,375.19, including balance on hand June 30, 1901, \$2,500, and a loan from the insular treasury of \$25,000; balance in treasury June 30, 1902, \$14,766.78. This province has been greatly afflicted by locusts and rinderpest, and ladronism caused by poverty. It is believed, however, that the province will not need further aid from the insular treasury.

Cavite.—Organized June 11, 1901; total receipts, \$64,482.24, including \$2,500 loaned from the insular treasury; balance on hand June 30, 1902, \$9,166.97. The progress of this province has been interfered with to a considerable extent by ladronism, but it is believed that the

province will be self-sustaining.

Cebu.—Organized April 18, 1901; total receipts, \$132,457.45, including \$2,500 on hand June 30, 1901; balance in treasury June 30, 1902, \$30,755.93. The province was under military government during a great portion of the fiscal year, but has been self-sustaining and will undoubtedly be so permanently.

Ilocos Norte.—Organized September 1, 1901; total receipts, \$55,604.54, including \$2,500 loaned from the insular treasury; balance on hand June 30, 1902, \$12,184.06. This province will be self-supporting.

Ilocos Sur.—Organized September 1, 1901; total receipts, \$69,355.44, including loan of \$2,500 from the insular treasury; balance on hand June 30, 1902, \$14,054.74. This province will be self-sustaining.

Iloilo.—Organized April 11, 1901; total receipts, \$202,290.07, including loan from the insular treasury of \$25,000; balance on hand June 30, 1902, \$17,978.91. This province will be self-sustaining, but has suffered seriously from ladrones during the past year. The loan from the insular treasury was made to enable the province to combat cholera and to aid the poorer municipalities by loans.

Isabela.—Organized September 10, 1901; total receipts, \$42,647.44, including \$2,500 loaned from the insular treasury; balance on hand

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June 30, 1902, \$6,495.84. This province has large natural resources

and will be self-sustaining.

Leyte.—Organized April 22, 1901; total receipts, \$122,815.36, including \$90 on hand June 30, 1901; balance in treasury June 30, 1902, \$23,196.06. This is a hemp-producing province. It was disturbed during the fiscal year largely by reason of the war in the adjacent province of Samar. The province is a rich one and will be undoubtedly self-sustaining.

Marinduque.—Organized May 1, 1901; total receipts, \$23,380.18, including balance on hand June 30, 1901, of \$2,500; balance in treasury June 30, 1902, \$3,372.16. This is a small province, to which the island of Mindoro has recently been added. The province will proba-

bly be self-sustaining, as it has great natural resources.

Masbate.—Organized March 18, 1901; total receipts, \$29,379.34, including balance on hand June 30, 1901, \$2,990.89; balance in treasury June 30, 1902, \$4,934.67. This province is one that has a small population, and it has had its principal industry (cattle raising) nearly destroyed by rinderpest. It is doubtful whether the province can continue to maintain itself financially, unless the income from its forestry products is all returned to it. Its resources and forestry products are large and capacity for cattle producing is great.

Misamis.—Organized May 15, 1901; total receipts, \$39,901.96, including \$2,500 borrowed from the insular treasury; balance on hand June 30, 1902, \$8,060.89. This province is not a rich one, but will be self-

sustaining.

Nueva Ecija.—Organized June 11, 1901; total receipts, \$44,386.11, including \$2,000 borrowed from the insular treasury; balance on hand June 30, 1902, \$2,584.96. The loan from the insular treasury has been

repaid. This province should be self-sustaining.

Nueva Vizcaya.—Organized January 28, 1902; total receipts, \$3,020.48; balance on hand June 30, 1902, \$2,193.82. This province is not organized under the general "Provincial government act," but under a special act of a paternal character. The inhabitants are mainly non-Christian people, and the government must for the present

be supported from the insular treasury.

Occidental Negros.—Organized April 20, 1901; total receipts \$143,626.93, including \$21,931.60 received from the former government of the island of Negros under the provisions of act No. 119; balance in treasury June 30, 1902, \$47,071.09. This is a sugar-producing province and will be abundantly able to support itself. The financial affairs of the old government of both Occidental and Oriental Negros has been adjusted during the fiscal year.

Oriental Negros.—Organized May 1, 1901; total receipts \$72,175.03, including balance on hand June 30, 1901, of \$3,356.16; balance in treasury June 30, 1902, \$16,966.80. This province will be self-sustaining.

Pampanga.—Organized February 13, 1901; total receipts \$139,188.01, including \$3,649.42 on hand June 30, 1901; balance in treasury June 30, 1902, \$57,952.69. This province is in good financial condition and will be self-sustaining.

Pangasinan.—Organized February 18, 1901; total receipts \$189,-448.95, including \$11,709.02 on hand June 30, 1901; balance in treasury June 30, 1902, \$26,259.07. This is a large province and abundantly

able to support itself.

Rizal.—Organized June 11, 1901; total receipts \$53,114.49, including \$2,500 loaned from the insular treasury; balance on hand June 30, 1902, \$12,318 08. This province will be self-sustaining.

Romblon.—Organized March 16, 1901; total receipts \$22,560.84, including \$71.88 on hand June 30, 1901; balance in treasury June 30, 1902, \$2,708.30. This is a small province, but probably will be able to maintain itself.

Sorsogon.—Organized April 30, 1901; total receipts \$107,532.78, including \$2,500 loaned from the insular treasury; balance on hand June 30, 1902, \$24,172.69. This is a hemp-producing province, and

will be able to take care of itself financially.

Surigao.—Organized May 15, 1901; total receipts \$32,386.30, including \$2,000 borrowed from the insular treasury; balance on hand June 30, 1902, \$8,618.55. This province is not a rich one, but will probably be able to sustain itself.

Tarlac.—Organized February 18, 1901; total receipts \$94,769.97, including \$25.78 on hand June 30, 1901; balance in treasury June 30,

1902, \$18,162.21. This province will be self-sustaining.

Tayabas.—Organized March 12, 1901; total receipts \$84,096.17, including \$2,935.49 on hand June 30, 1901; balance in treasury June 30, 1902, \$22,588.36. This province was disturbed during a portion of the year by the hostilities in the adjacent province of Batangas, but will be abundantly able to sustain itself.

Union.—Organized August 15, 1901; total receipts \$66,714.81, including \$2,500 borrowed from the insular treasury; balance on hand June 30, 1902, \$5,556.99. This province will be self-sustaining.

Zambales.—Organized August 28, 1901; total receipts \$33,940.24, including a loan of \$2,500 from the insular treasury; balance on hand June 30, 1902, \$10,466.74. This province is one of limited resources,

but will probably be able to sustain itself.

The total receipts of the provincial treasuries during the fiscal year aggregate \$2,517,265.13, including municipal funds collected by provincial treasuries, and the balance on hand June 30, 1902, in the several treasuries amount to \$557,929.62. Included in the receipts are loans from the insular treasury of \$104,000. Included in the disbursements are \$12,000 for loans repaid to the insular treasury. Most of the loans to provincial governments from the insular treasury were for the purpose of enabling the provincial governments to equip themselves with necessary offices, books, furniture, etc., at the outset before revenue had accrued. Those loans were \$2,500 each. The larger loans have been made to meet emergencies caused by cholera and rinderpest.

All sums in the provincial statements above given are in money of the United States, local currency being reduced to money of the

United States at the ratio existing June 30, 1902.

Very respectfully,

HENRY C. IDE, Secretary of Finance and Justice.

# Ехнівіт А.

[Court of customs appeals, Philippine Islands. Case No. 1.]

In the matter of the appeal of Warner, Barnes & Co., Limited.

DECISION.

IDE, Judge:

On the 31st day of March, 1902, the appellants exported from the port of Manila to London and Liverpool, England, 127,500 kilograms, gross weight, of raw hemp, and on that date paid to the collector of customs for the port of Manila the sum of \$95.63 United States currency for wharfage, and the sum of \$956.25 United States currency for export tax on the hemp, both of which sums were paid in local currency, amounting in all to \$2,208.95 at the authorized rate of exchange.

The duties imposed and collected were in accordance with the rate prescribed by act No. 230, entitled "An act to revise and amend the tariff laws of the Philippine Archipelago," enacted by the United States Philippine Commission on the 17th day of September, 1901. No question as to the classification of the goods or rate of duties to be imposed is involved in the protest or appeal. At the time of payment the appellants filed with the collector a protest against the imposition. The collector overruled the protest, and the appellants appealed from the action of the collector of customs to this court. The protest is in the following language.

guage:

"We beg to record our protest against payment of export duties amounting to

"We beg to record our protest against payment of export duties amounting to one thousand fifty-one and 88-100 dollars U.S. currency hereby made upon 1,000 bales hemp shipped per S. S. Pyrrlius to London and Liverpool, as per export declaration of March 29, 1902, No. 8, basing our protest upon the ground that the levying of export duties upon goods leaving United States is illegal under the Constitution of the United States, and we consider Manila a United States port."

In their appeal the appellants state their ground of appeal, in accordance with

the provisions of the customs administrative act, to be:
"That the levying of export duties on goods leaving United States ports is illegal under the Constitution of the United States and that we consider Manila a United States port, for which reason legislation by Congress establishing such duties is null and void. It is respectfully requested that the papers in this case be transmitted to the court of customs appeals for its action; but we hereby make it expressly appear that this appeal to said court is not to be taken as a waiver on our part of the right to take up the question before the Federal courts of the United States, or before any other court of competent jurisdiction, to test the validity and constitutionality of the law under which these duties are levied and collected, or to recover the duties in case the law is declared unconstitutional by a competent court.'

It will be observed that while the protest and appeal are against the entire charges imposed by the collector, including the wharfage charges, neither the protest nor the appeal make any mention of the wharfage charges. It is therefore unnecessary to give consideration to those charges further than to say that they appear to be entirely in accordance with the existing law and that the action of the collector of customs in respect to them is necessarily affirmed.

The duties in question were imposed by virtue of section 13 of act No. 230, above referred to. After the passage of that act, and before the imposition of the duties in question, the Congress of the United States, on the 8th day of March, 1902, passed an act entitled "An act temporarily to provide revenue for the Philippine Islands, and for other purposes." the first section of which reads, in part, as follows:

"That the provisions of an act entitled 'An act to revise and amend the tariff laws of the Philippine Archipelago,' enacted by the United States Philippine Commission on the 17th day of September, 1901, shall be and remain in full force

All the provisions, therefore, of the tariff-revision law of 1901, passed by the

Philippine Commission, including those provisions that enforce collection of export duties upon certain articles, have been reenacted by the Congress of the United States, and are in full force and effect here, unless it was incompetent for Congress to impose an export duty upon commodities exported from the islands.

The precise question involved in this appeal has not been decided in either of the "insular cases" recently determined by the Supreme Court; but in Downes v. Bidwell (182 U. S., 244) it was determined "that the island of Porto Rico is a territory appurtenant and belonging to the United States, but not a part of the United States within the revenue clauses of the Constitution." Such being the status of the island of Porto Rico. as determined by the highest tribunal, the status of the Philippine Islands is established upon precisely the same basis. Both possessions were acquired from Spain by the United States at the same time and by the same treaty and cession, and are fundamentally controlled in their relations to the United States by the same sections of the Constitution. If the Philippine Islands are not a part of the United States within the revenue clauses of the Constitution, as the Supreme Court has determined, then the revenue clauses of the Constitution of the United States do not apply to them until Congress in its discretion shall have determined to make such application. Congress has determined not to make such application, but to make a different one, and to provide for the exaction of export duties in certain cases.

The decision of the Supreme Court in Downes v. Bidwell, in the fundamental

ground upon which it is based, is decisive of the controversy in this case.

In the subsequent case of Dooley v. United States (183 U. S., 151) the plaintiffs sought to recover duties exacted and paid under protest to the collector of customs of the port of San Juan. P. R., upon merchandise imported into that port from the port of New York after the enactment of the Foraker act, so called, which required payment of duties upon merchandise coming into Porto Rico from the United States. The subject of the relations of the island of Porto Rico to the United States were there again considered, and the Foraker act was held to be valid, the judges again giving different reasons for the conclusions at which they arrived, but a majority concurring in the judgment that the plaintiffs were not entitled to recover. In that case, however, the contention was made, in behalf of the Government and sustained by the court, that, inasmuch as Porto Rico was not a foreign country but an appurtenant of the United States, the imposition of the duty upon goods exported from New York to Porto Rico was not an export duty in the proper sense, but was in the nature, not of a duty imposed for the purpose of adding to the revenues of the United States, from which the export took place, but for the benefit of Porto Rican territory into which they were imported. In the opinion of the court, Mr. Justice Brown says:

"There can be no doubt whatever that, if the legislative assembly of Porto

"There can be no doubt whatever that, if the legislative assembly of Porto Rico should, with the consent of Congress, lay a tax upon goods arriving from ports of the United States, such tax, if legally imposed, would be a duty upon imports to Porto Rico, and not upon exports from the United States; and we think the same result must follow if the duty be laid by Congress in the interest and for the benefit of Porto Rico. The truth is that, in imposing the duty as a temporary expedient, \* \* \* Congress thereby shows that it is undertaking to

legislate for the island for the time being.

"The action is really correlative to that of Downes v. Bidwell (182 U. S., 244), in which we held that Congress could lawfully impose a duty upon imports from Porto Rico, notwithstanding the provision of the Constitution that all duties, imposts, and excises shall be uniform throughout the United States."

It is thus apparent that the Supreme Court has at no time receded from the proposition that the islands acquired by virtue of the treaty of Paris have not become a part of the United States in such sense that the revenue clauses of the

Constitution are applicable to them.

But in another view it would seem difficult to assail the validity of the export tax in question. It has already been seen that the Supreme Court of the United States has determined, in a manner that controls this court and all authorities in these islands, that the uniform revenue provisions imposed by the Constitution are not binding upon Congress in its legislation in relation to the insular possessions acquired from Spain by the treaty of Paris. The prohibition against export duties, upon which the appellants rely, is contained in Article I, section 10, paragraph 2 of the Constitution of the United States, in the following words:

"No State shall, without the consent of Congress, lay any imposts or duties on imports or exports, except what may be necessary for executing its inspection

laws.

It will be observed that the prohibition is not against the imposition of an export tax, but against its imposition by a State, without the consent of Congress

Article I, section 9, paragraph 5 of the Constitution provides that "no tax or duty shall be laid upon articles exported from any State." Article III, section 3, paragraph 2, provides that Congress "shall have power to dispose of and make all needful laws and regulations respecting the territory of the United States." All three of these provisions of the Constitution must be given effect; neither can be deemed to be in force and authoritative to the exclusion of the other. The Philippine Islands are a State within the meaning of the Constitution, or they are not.

pine Islands are a State within the meaning of the Constitution, or they are not. Article I, section 9, paragraph 5, "No tax or duty shall be laid on articles exported from any State" appears in the article wherein are set forth the powers conferred upon Congress and the limitations thereon. Article I, section 10, paragraph 2, introduces the element of the consent of Congress in laying imposts or duties "on imports or exports." Manifestly the two paragraphs referred to are to be given, both of them, effect. One of them prohibits Congress of itself to impose a tax or duty on articles exported from a State, and the other prohibits the State, without the consent of Congress, from laying any "imposts or duties upon imports or exports except those necessary for executing its inspection laws."

In order to give effect to the provisions last referred to, it would seem that a State, with the consent of Congress, might tax commerce, including exports, more heavily than Congress had done by its uniform laws, and should be permitted to do so provided Congress assented thereto. If this construction is correct and the government of the Philippine Islands is to be deemed a State within the meaning of the sections of the Constitution referred to, then the export tax might properly be imposed by the legislative body of that State, which is the Philippine Commission, provided the consent of Congress be given, which consent has been given by the act of Congress of March 8, 1902, temporarily providing for the government of the Philippine Islands. But the term "State," as used in the Constitution, manifestly can not refer to a Territorial government. Whatever the relations of the Philippine Islands may be to the United States they are not a State within the meaning of any of the provisions of the Constitution. No decision of the Supreme Court gives such a meaning as that to the term "State." The provision that Congress shall make all needful rules and regulations respecting Territories of the United States, contained in Article III, section 2, paragraph 2, would be entirely inapplicable to a State, but is applicable to territory of the United States, whether that territory is part of the United States for all purposes or only appurtenant to the United States, to be governed by it, as held by a majority of the judges of the Supreme Court.

It is apparent, therefore, that the prohibition against laying a duty on articles exported from a State can neither by its terms nor by any proper explanation of the reasons which led to the incorporation of that provision in the Constitution, or the spirit of the whole instrument, be deemed to prohibit the imposition of an export tax in the insular possessions upon goods exported therefrom to a foreign

country.

Again, the export taxes in question were imposed under the war power of the President of the United States, by virtue of the authority conferred by him upon the Philippine Commission for that purpose. It will be useless to repeat here the discussion as to the extent of the war power, and of its justification for the enactment of tariff legislation by the Philippine Commission, because a full expression of the views of this court on that subject will be found in the decision of appeal No. 18.

The imposition of the duties, therefore, is deemed to have been lawful and valid

for all the reasons herein stated.

As to that portion of the appeal which attempts to reserve the rights of the appellants to litigate the same question over again in any other court, it is disposed of in the manner stated in the decision in appeal No. 8, by the same parties, and need not be here repeated.

The action of the collector of customs is affirmed, without costs to either party.

HENRY C. IDE, President.

We concur.

C. S. ARELLANO, Judge. A. S. CROSSFIELD, Judge.

A true copy. [SEAL.]

A. S. CROSSFIELD, Judge and ex officio Clerk of Court.



[Court of customs appeals, Philippine Islands. Case No. 7.] In the matter of the appeal of Warner, Barnes & Co., Limited.

DECISION.

IDE, President:

The appellants on the 14th day of February, 1902, paid to the collector of customs at the port of Manila the sum of \$880 as an export duty upon cigarettes and cigars by them exported from Manila to Hongkong. The payment was made under protest, and an appeal from the collector of customs in imposing the duties was duly made to this court. The grounds of the appeal are the same as the grounds stated for the appeal from the action of the collector of customs in imposing import duties as stated in appeal No. 18. These export duties were imposed prior to the act of Congress, March 8, 1902, reenacting the Philippine tariff-revision act passed by the Philippine Commission. The duties in controversy in this appeal were imposed by virtue of the tariff-revision act passed by the Philippine Commission on the 17th day of September, 1901, in pursuance of the power given to that body by the President of the United States as Commander in Chief of the Army and Navy, in his instructions to the Philippine Commission.

The reasoning of this court in its decision of appeal No. 18 covers the whole subject of export duties, as well as import duties, as a war measure. It is not necessary to restate the reasoning of this court in reaching its decision, as it is fully

set forth in the decision of appeal No. 18.

The result is that the judgment of the collector of customs is affirmed, without costs to either party.

We concur.

C. S. ARELLANO, Judge. A. S. CROSSFIELD, Judge.

HENRY C. IDE, President.

A true copy. [SEAL.]

A. S. CROSSFIELD, Judge and ex officio Clerk of Court.

[Court of customs appeals, Philippine Islands. Case No. 8.] In the matter of the appeal of Warner, Barnes & Co., Limited.

DECISION.

IDE, Judge:

On the 10th day of March, 1902, the appellants paid to the collector of customs at the port of Manila \$131.19, local currency, in payment of customs duties imposed upon merchandise on that day released from customs authority, which merchandise had been imported from New York, in the United States of America, to Manila. The duties imposed and collected were in accordance with the rates prescribed by act No. 230, entitled "An act to revise and amend the tariff laws of the Philippine Archipelago," enacted by the Philippine Commission on the 17th day of September, 1901. No question as to the classification of the goods or the rates of duty to be imposed is involved. At the time of payment the appellants filed with the collector a protest against the imposition. The collector of customs overruled the protest on the 21st day of May, 1902, and the appellants, on the 26th day of May, 1902, appealed from the action of the collector of customs to this court. The ground of appeal is thus stated: "That duties on goods coming into the Philippine Islands from the United States have been abolished, such duties being in conflict with the Constitution of the United States, which provides that duties shall be uniform throughout the United States, and further that no preference in the matter of duties, etc., shall be given the ports of one State over those of another, and as the Philippine Islands have become a part of the United States, legislation establishing such duties is null and void."

On the 8th day of March, 1902, an act was passed by the Congress of the United States, and approved by the President, entitled "An act temporarily to provide revenue for the Philippine Islands, and for other purposes." Section 1 of that act provides "that the provisions of an act entitled 'An act to revise and amend the tariff laws of the Philippine Archipelago," enacted by the United States Philippine Commission on the 17th day of September, 1901, shall be and remain in full force and effect, and there shall be levied, collected, and paid upon all articles coming into the Philippine Archipelago from the United States the rates of duty which are required by the said act to be levied, collected, and paid upon like articles imported from foreign countries into said archipelago." The duties imposed upon and paid by the appellants were, therefore, assessed and collected

by virtue of a law enacted by the United States Philippine Commission, which had been reenacted by the Congress of the United States prior to the payment of the duties in question. All questions, therefore, in regard to the powers of the President of the United States as Commander in Chief of the Army and Navy, and his authority by virtue of such position to impose customs dues upon imports coming into these islands, and the power of the Commission to enact legislation imposing such duties, may be eliminated from consideration if the Congress of the United States had authority to impose the duties, because the duties were collected under and by virtue of the act of Congress referred to, as appears from the record.

The insular cases, so-called, involving the status of the territories recently acquired by the United States by virtue of the treaty of Paris, were argued before the Supreme Court by the most eminent counsel, and before the public by distinguished law writers and jurists, including two ex-Presidents of the United States. Aside from the questions arising from the civil war, the Supreme Court has never had to deal with questions of greater moment to the future of our country. The decision of that tribunal upon any of the questions directly involved in the insular cases are controlling upon all authorities in these islands, and of necessity constitute the rules of decision when similar questions arise here. The reasoning and discussion of the Supreme Court in those cases exhaust the subject. There would be no utility in repeating that discussion here, and it is impossible to add to it any new element.

For the purposes of this appeal, therefore, the question is, What has the Supreme

Court laid down as the rule of law applicable to the question at issue?

Downes v. Bidwell (182 U.S., 244) was an action begun in the United State circuit court by the plaintiff. Downes, against the collector of the port of New York (Bidwell) to recover duties exacted, and paid under protest, upon certain oranges consigned to the plaintiff at New York, and brought thither from the port of San Juan, island of Porto Rico, during the month of November, 1900, after the passage of an act providing civil government and revenue for the island of Porto Rico, known as the Foraker Act. Upon demurrer, the circuit court dismissed the complaint, and the action was carried to the Supreme Court of the United States by writ of error. Mr. Justice Brown, in delivering the opinion of the court, states: "This case involves the question whether merchandise brought into the port of

"This case involves the question whether merchandise brought into the port of New York from Porto Rico since the passage of the Foraker Act is exempt from duty, notwithstanding the third section of that act, which requires the payment of 15 per cent of the duties which are required to be levied, collected, and paid

upon like articles of merchandise imported from foreign countries."

The question to be decided was whether the Foraker Act was constitutional, in view of the provision of the Constitution which requires that "all duties, imposts, and excises shall be uniform throughout the United States." After exhaustive discussion, the conclusion arrived at by the Court, as stated by Mr. Justice

Brown, was as follows:

"We are, therefore, of opinion that the island of Porto Rico is a territory appurtenant and belonging to the United States, but not a part of the United States, within the revenue clauses of the Constitution; that the Foraker Act is constitutional, so far as it imposes duties upon imports from such island, and that the plaintiff can not recover back the duties exacted in this case. The judgment of the circuit court is therefore affirmed."

Mr. Justice White, with whom concurred Mr. Justice Shiras and Mr. Justice McKenna, united in the judgment of affirmance, but stated their conclusions in

these words:

"The result of what has been said is that while in an international sense Porto Rico was not a foreign country since it was subject to the sovereignty of and was owned by the United States, it was foreign to the United States in a domestic sense, because the island had not been incorporated into the United States, but was merely appurtenant thereto as a possession. As a necessary consequence, the impost in question assessed on merchandise coming from Porto Rico into the United States, after the cession was within the power of Congress, and that body was not, moreover, as to such imposts, controlled by the clause requiring that imposts should be uniform throughout the United States; in other words, the provision of the Constitution just referred to was not applicable to Congress in legislating for Porto Rico."

Mr. Justice Gray concurred in the judgment, and stated briefly his reasons for concurring. Among other things, he said, referring to territory acquired by the

United States by military occupation or cession by treaty:

"If Congress is not ready to construct a complete government for the conquered territory, it may establish a temporary government which is not subject to all the restrictions of the Constitution.

"Such was the effect of the act of Congress of April 12, 1900, chapter 191, entitled 'An act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes.

"The system of duties temporarily established by that act during the transition period was within the authority of Congress under the Constitution of the United

States."

Four justices dissented, but the judgment of the court was that the Foraker Act was constitutional. That decision is controlling upon the question of validity of the act of Congress involved in this discussion, and of the contention raised by the appeal in the present case. The Philippine Islands were ceded to the United States by virtue of the treaty of Paris, as was the island of Porto Rico. Congress enacted a law, "An act temporarily to provide revenues \* \* \* for Porto Rico, and for other purposes." That act was determined to be valid. The act under which the duties now in question were assessed and collected is entitled "An act temporarily to provide revenues for the Philippine Islands, and for other purposes." The question raised under the two acts, for the purposes of this inquiry, are identical in principle. The validity of the legislation in question has been determined by the court of last resort.

In the case of Dooley v. United. States (183 U.S., 151), the plaintiffs, Dooley, Smith & Co., sought to recover duties exacted of them and paid under protest to the collector of the port of San Juan, P. R., upon merchandise imported into that territory from the port of New York after May 1, 1900, and after the passage by Congress of the act entitled "An act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes," which act required all merchandise coming into Porto Rico from the United States to be "entered at the several ports of entry upon payment of fifteen per centum of the duties which are required to be levied, collected, and paid upon like articles of merchandise

imported from foreign countries.'

It will be observed that the language of the Foraker Act is the same as the act of Congress of March 8, 1902, relating to the Philippine Islands, except as to the rate of duty.

The defendant interposed a demurrer, and the question raised and discussed

was, as stated by Mr. Justice Brown in the opinion, solely that " of the constitutionality of the Foraker Act, so far as it fixes the duties to be paid upon merchandise imported into Porto Rico from the port of New York." After full discussion and hearing, the judgment of the court below, sustaining

the demurrer and dismissing the action, was affirmed, and it was held that the duties were properly collected. That case is in all respects like the present one

and is decisive of the present appeal.

Attached to the appeal is a statement that—
"We hereby make it expressly appear that this appeal to said court is not to be taken as a waiver on our part of the right to take up the question before the Federal court of the United States, or before any other court of competent jurisdiction, to test the validity and constitutionality of the law under which these duties are levied and collected or to recover the duties in case the law is declared uncon-

stitutional by a competent court.

The appeal at the request of the appellants, was regularly transmitted to this court. The appellants appeared in court and submitted their appeal for determination by the court of customs appeals. The appeal upon hearing has been regularly determined and adjudicated upon its merits, and the judgment rendered is intended to be a final determination of the controversy by the court upon the appeal submitted to it. It is the privilege of the appellants to come into this court and submit to its jurisdiction or stay out. They have elected to submit their controversy to the determination of this court and have thereby subjected themselves to such consequences as follow from the adjudication of the controversy upon its merits by a court of competent jurisdiction.

The action of the collector of customs in levying and collecting the duties in

question is affirmed, without costs to either party.

HENRY C. IDE. President.

We concur.

C. S. ARELLANO Judge.

A. S. Crossfield, Judge.

A true copy. SEAL.]

A. S. Crossfield. Judge and ex officio Çlerk of Court. Digitized by GOOGLE

[Court of customs appeals, Philippine Islands. Case No. 18.]

In the matter of the appeal of Warner, Barnes & Co., Limited.

DECISION.

IDE, Judge:

On the 15th day of February, 1902, the appellants paid to the collector of customs for the port of Manila the sum of \$107.43, in United States currency, for duties imposed upon certain merchandise imported during that month from Hongkong, China. but the origin of the merchandise was San Francisco, in the United States. The payment was accompanied by a protest, based upon the following

grounds:
"That duties on goods coming into the Philippine Islands from the United States have been abolished, such duties being in conflict with the Constitution of the United States, which provides that duties shall be uniform throughout the United States, and, further, that no preference in the matter of duties, etc., shall be given the ports of one State over those of another, and as the Philippine Islands have become a part of the United States legislation establishing such duties is null and void."

That portion of the protest which states "That duties on goods coming into the Philippine Islands from the United States have been abolished" is incorrect in point of fact; such duties have not been abolished at any time since they were first imposed after American occupancy, and have been collected during that whole period, and are still being collected, in all the ports of the Philippine Islands.

Doubtless the appellants in the statement referred to had in mind the case of "Fourteen diamond rings," Emil J. Pepke, claimant. v. United States (183 U. S., 176), and from the decision in that case, and from the action of the United States authorities thereon, inferred that duty on the class of goods here in question had been abolished; but no such inference is to be drawn. In that case Pepke went from the Island of Luzon, P. I., to the United States, arriving at the port of San Francisco, carrying with him fourteen diamond rings which he had purchased in the Philippine Islands, or acquired through a loan, subsequent to the ratification of the treaty of peace between the United States and Spain and the proclamation thereof by the President of the United States. The rings were imported into the United States without entry or declaration, or payment of duties, and were seized by the customs officials as having been imported contrary to law, and the single determinative question was. Were the rings subject to duty by virtue of what has been called the Dingley tariff act of July 24, 1897, imposing customs duties upon "all articles imported from foreign countries?" Pepke claimed that after the ratification and promulgation of the treaty of peace, by virtue of which the Philippine Islands were ceded to the United States, those islands ceased to be a foreign country; they were no longer Spanish territory, they were American territory; consequently, the Dingley tariff did not apply to them. This contention was sustained by the Supreme Court, and in consequence thereof the Federal authorities directed that duties should no longer be collected upon goods that otherwise would have been dutiable, arriving in the United States from the Philippine Islands, and such continued to be the status of articles of that class until the enactment by Congress on the 8th day of March, 1902, of an act entitled "An act temporarily to provide revenues for the Philippine Islands, and for other purposes," whereby other provisions were made in regard to articles so imported into the

That decision, therefore, only determined that goods passing from the Philippine Islands to the United States were not dutiable under the Dingley tariff law, but did not in any wise determine the question as to whether goods coming from the United States to the Philippine Islands were or were not dutiable under the laws

prevailing in the islands.

At the time the goods now in controversy were imported the act of Congress last referred to had not been passed; the duties were assessed and collected by virtue of an act passed by the United States Philippine Commission on the 17th day of September, 1901, entitled "An act to revise and amend the tariff laws of the Philippine Archipelago," which act by its terms took effect on November 15, The duties were such as that act imposes, and the determination of the issue raised in this case involves the question of the validity of the tariff-revision law of 1901, and the solution of that question depends upon whether it was within the power of the Commission to enact the law referred to. The appellants contend that, while duties might have been imposed in the Philippine Islands by military order, after military occupancy and before the ratification and promulgation of the treaty of cession, yet that after that time, when the islands ceased

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to be foreign territory, no power other than Congress could impose such duties, even if Congress had such power in the face of the constitutional provisions relied upon prohibiting the imposition of export duties from any State by Congress and

requiring that duties shall be uniform throughout the United States.

In support of this contention reliance is placed upon one of the most recent utterances of the Supreme Court of the United States in its decision in the case of Dooley v. United States (182 U. S., 222). The action in that case was begun in the circuit court for the southern district of New York, sitting as a court of claims, to recover back certain duties paid under protest at the port of San Juan, P. R., upon several consignments of merchandise imported from New York between July 26, 1898, and May 1, 1900.

The court held that the duties imposed after July 26, 1898, and before April 11, 1899, the date of the ratification and promulgation of the treaty and the cession of the islands to the United States, which were imposed in the exercise of the war power, were valid; but that the duties imposed after the ratification and promulgation of the treaty and before the taking effect of the Foraker Act. by which Congress enacted a tariff to be imposed upon all importations to enter the island of Porto Rico, were unlawfully collected, although imposed by virtue of an amended customs tariff, promulgated by order of the President of the United States, a majority of the court saying:

"In our opinion, the authority of the President, as Commander in Chief, to exact duties upon imports from the United States ceased with the ratification of the treaty of peace, and the right to the free entry of goods from the ports of the United States continued until Congress should constitutionally legislate upon the

subject."

That case being the most recent declaration of the Supreme Court upon the subject, although embracing the views of a majority only of the court, would be controlling in favor of the appellants in this case if there is no legal distinction such as to involve other principles of law between the situation in these islands, at the time of the collection of the duties in question, and the situation of the island of Porto Rico, at the time of the collection of the duties in Deoley v. United States, supra.

In certain respects the cases are analogous; the Philippine Islands, as well as Porto Rico, ceased to be foreign country upon the ratification and promulgation of the treaty and cession, and in each case Congress had not acted when the duties were imposed. The duties which were held to be unlawful in Porto Rico were imposed by military authority, and so, as it will appear hereafter in this opinion,

were the duties imposed in the Philippine Islands.

In the majority opinion in Dooley v. United States, also it is said by the court: "The spirit as well as the letter of the tariff laws admit of duties being levied by a military commander only upon importations from foreign countries; and while his power is necessarily despotic, this must be understood rather in an administrative than in a legislative sense. While in legislating for a conquered country he may disregard the laws of that country, he is not wholly above the laws of his own. For instance, it is clear that while a military commander during the civil war, when in the occupation of a Southern port, could impose duties upon merchandise arriving from abroad, it would hardly be contended that he could also impose duties upon merchandise arriving from ports of his own country. His power to administer would be absolute, but his power to legislate would not be without certain restrictions—in other words, they would not be beyond the necessities of the case."

This language is be construed with reference to the state of facts to which it

applies, not to a totally different state of facts.

Porto Rico, at the time referred to, was governed under military authority from necessity, because it had been seized as foreign territory by a military force, and had remained in the possession of the military authorities after the ratification of the treaty of peace between the United States and Spain. Yet that possession was during a time of absolute peace, and after peace had been officially declared by the two parties to the war, Spain and the United States. A military government may exist in times of peace, and it is then a government by law, and not one regardless of law. The decision above quoted in the Dooley case relates purely to what a military government may do in time of peace, and, however broad its language, can only apply to such a situation. What may be done in a military emergency for military purposes in time of war is a fundamentally different question. It therefore becomes material to determine the condition of the Philippine Islandsat the time of the enactment of the tariff-revision act of 1901, and to ascertain the character and source of the power at that time exercised by the Philippine Commission.

Upon the destruction of the Spanish fleet in Manila Bay in May, 1898, and the

capture of the city of Manila by the American forces on the 13th day of August following, the 'military authorities came into possession of the city and port of Manila and of certain territory adjacent thereto. That possession was gradually extended, but such extension met eventually with opposition on the part of the Filipino leaders and resulted in open hostilities in February, 1899. The beginning of hostilities was followed by war extending over nearly every portion of the islands to which the army of the United States went. The war was not a theoretical or paper one, but was an actual war. Military operations were conducted upon a large scale, the United States having equipped and transported to the archipelago two armies, and in December, 1900, more than 60,000 men and officers

of the United States Army were here.

On the date of the enactment of the tariff-revision act, the 17th day of September, 1901, nearly 50,000 officers and men of the Army of the United States were in the archipelago, aside from several thousand Filipino scouts who had been enlisted to serve with the Army. A powerful fleet of the United States Navy was cooperating with the Army. The event most disastrous to the United States Army during the progress of the whole war—the "Belangia massacre"—occurred during the last days of September, 1901. The whole of General Smith's famous campaign in Samar occurred after the enactment of the tariff-revision law. General Bell's reconcentration campaigns in Luzon, in the provinces of Tayabas, Laguna, and Batangas, near Manila, all took place after that date. Both of the campaigns last referred to were in active progress at the time the customs dues in the present case were exacted. The consummation of peace between Spain and the United States on April 11, 1899, had no relation whatever to the existence or the termination of the war waged in the Philippine Islands between the American forces and the insurgents. Whether that war consisted in actual battles between organized armies, or was conducted on one side largely as a cruel, guerrilla warfare, it was war nevertheless, and all those measures were justifiable that a condition of actual war required. It is true that portions of the islands became pacified to a large degree prior to February, 1902, and that in portions of the archipelago civil government had been established, in pursuance of orders issued by the President of the United States as Commander in Chief of the Army and Navy; but at that time garrisons were stationed all over the islands for the purpose of enforcing and maintaining order and for subduing the remnants of the insurrection.

As late as June 30, 1901, there were detachments of the army stationed at nearly 500 towns in the islands, and during all the time in question a large fleet of the United States Navy was in Philippine waters cooperating in the suppression of the insurrection. Congress had been constantly informed of the existence of the insurrection and of the measures taken to suppress it, and had repeatedly voted men and means for conducting military operations. At as late a day as July 1, 1902, Congress directly recognized the existence of war here by the passing of an act entitled "An act temporarily to provide for the administration of the affairs of civil government in the Philippine Islands, and for other purposes," by declaring in section 6: "That whenever the existing insurrection in the Philippine Islands shall have

"That whenever the existing insurrection in the Philippine Islands shall have ceased and a condition of general and complete peace shall have been established therein and the fact shall be certified to the President by the Philippine Commission, the President, upon being satisfied thereof, shall order a census of the Philippine Commission.

pine Islands to be taken by said Philippine Commission.

On the 4th day of July, 1902, the President issued an official proclamation declaring that peace existed throughout the archipelago except in the Moro country and granting an amnesty to many political offenders. The political department of the Government had never until that day declared that peace existed.

The determination of the question as to whether the Philippine Islands were or were not hostile territory and whether war did or did not exist there rests with the Executive in the absence of Congressional action. It is a political and not a judicial question. As was said upon this subject by the Supreme Court of the United States in Williams v. Suffolk Insurance Company (13 Peters, 415):

"It is not the province of the court to determine whether the Executive is right or wrong. It is enough to know that, in the exercise of his constitutional functions, he has decided the question. Having done this under the responsibilities which belong to him, it is obligatory on the people and Government of the Union."

So, also, the same court said in the prize cases (2 Black, 635, 670):

"Whether the President, in fulfilling his duties as Commander in Chief in suppressing an insurrection, has met with such armed hostile resistance and a civil war of such alarming proportions as will compel him to accord to them the character of belligerents is a question to be decided by him, and this court must be governed by the decisions and acts of the political department of the Government to which this power was entrusted. He must determine what degree of

force the crisis demands. The proclamation of blockade is itself official and conclusive evidence to the court that a state of war existed which demanded and authorized a recourse to such a measure under the circumstances peculiar to the case."

A state of war having existed in the islands at the time the tariff-revision act was passed, and at the time customs duties in question were paid, it becomes material to determine what action might properly have been taken by the military authorities for the suppression of the insurrection, including in the term "military authorities" all the agencies which the President, by virtue of his office as Commander in Chief of the Army and Navy, might lawfully employ. There has been much dicussion as to what may be done by military authority in territory which is the field of military operations and in which a state of war actually exists. Probably no better brief statement of the powers that may be exercised in such cases can be found than as stated in New Orleans v. Steamship Company (20 Wall., 387):

"It may do anything to strengthen itself and weaken the enemy. There is no limit to the powers that may be exercised in such cases save those which are found in the laws and usages of war. \* \* \* In such cases the laws of war take the place of the Constitution and laws of the United States as applied in time of peace. \* \* \* These principles have the sanction of all publicists who have considered the subject."

As stated in Lieber's Instructions for the Government of Armies of the United States in the Field (General Orders, No. 100, Adjutant-General's Office, 1863):

"Military necessity, as understood by modern civilized nations, consists in the necessity of those measures which are indispensable for securing the ends of the war, and which are lawful according to the modern law and usages of war."

To the same effect see Daniel v. Hutcheson (86 Texas, 61); Sargeant on the Constitution (330. 1 Kent's Com., 306); Flanders' Exposition of the Constitution (169, 184); Little v. Barreme (2 Cranch, 170); State v. Fairfield (13 Ohio Stats., 377), and all writers upon military law.

To strengthen itself and weaken the enemy military authorities may prohibit all trade with the country which is the seat of war, and may close or open all ports thereof as military necessity requires from time to time. If it may, as a military necessity, prohibit all trade in certain localities, it may permit commerce in the same localities upon such terms and conditions as to the payment of license fees or customs duties or the obtaining of permits, or as to any other conditions as seem best adapted to promote the end in view—the successful termination of the war.

Among the agencies necessary for subduing the enemy in a hostile country, not only are armies deemed essential, but the organization of governments as well for promoting the military operations of the occupying army as for preserving the safety of society. To both these ends revenue is necessary, and such means may be adopted to secure it as the exigencies require within the rules and usages of civilized warfare: Ex parte Milligan (4 Wall., 127, 141); Lieber's Instructions for the Government of Armies of the United States in the Field; Cross v. Harrison (16 How., 164, 193); Leitensdorfer v. Webb (20 How., 176, 177).

One of the most efficient methods of weakening the enemy in the Philippine Islands was the establishment, under the authority of the President, as Commander in Chief of the Army and Navy, of law and order, and the protection of individual rights, so far as was compatible with the situation, thereby affording the Filipinos who were in arms an example of what the Government of the United States proposed to do for them, and a direct object lesson, such that they might know that their rights were not to be destroyed, but that they were to have all the individual liberties that citizens of the United States have. The establishment of such governmental institutions, under whatever name, whether called military or civil, but under the military authority, was essential not only for the maintaining of order and for the collection of revenue, but also for weakening the enemy by withdrawing from its support the largest number of adherents possible who would be attracted by the beneficent system of laws provided for them.

On the 12th day of July, 1898, the President directed that, "Upon the occupation and possession of any ports and places in the Philippine Islands by the forces of the United States, the following tariff of duties and taxes, to be levied and collected as a military contribution, and regulations for the administration thereof, shall take effect and be in force in the ports and places so occupied \* \* \* . Necessary and authorized expenses for the administration of said tariff and regulations shall be paid from the collections thereunder."

On the 26th day of October, 1898, Major-General Otis, in command of the United States forces in the Philippine Islands, issued an order containing a revision of the customs tariff and the regulations for such portions of the Philip-

pine Islands as might be under United States control. From time to time, while General Otis was in command, modifications of the customs tariff were made and additional regulations adopted for the collection thereof, all by virtue of general orders issued from the office of the military governor. All the powers of the President, as Commander in Chief of the Army and Navy, in the Philippine Islands, whether of a purely military character or of an executive, administrative, or legislative character, were exercised through the military governor, and continued to be so exercised purely as military measures until the appointment of the present Philippine Commission, in March, 1900. The Commission was appointed by the President in the exercise of his power as Commander in Chief of the Army and Navy, and by his instructions to the Commission, under date of April 7, 1900, he entrusted to that body the performance of a certain portion of the duties which had before that time been performed by General Otis and his successor, Major-General MacArthur, as military governors. The source of authority remained as before—the military power of the Commander in Chief—but the instrumentalities of executing the commands of the President were in part new. The Commission was authorized and directed "to continue and perfect the work of organizing and establishing civil government already commenced by the military authorities, and to establish municipal governments, to organize governments in the larger administrative divisions, and to report the conclusions to the Secretary of War, and recommendations as to the central government. They were directed also to exercise those functions that were of a legislative character by making rules and orders having the effect of law, for the raising of revenue by taxes, customs dues, and imposts; for the appropriation and expenditure of public funds of the islands; the establishment of an educational system to secure an efficient civil service; the organization and establishment of courts, and all other matters of a civil nature for which the military governor had been competent theretofore to provide by rules or orders of a legislative character; and certain executive powers were also conferred upon them. The military governor remained the executive head of the government.

On June 21, 1901, the President appointed Hon. William H. Taft civil governor, and directed that on and after the 4th day of July, 1901, the executive power before that time vested in the Commission should be exercised by the civil governor, with the advice and consent of the Commission; that as to the portions of the islands wherein public order was restored and provincial civil governments were established, the executive powers theretofore exercised therein by the military governor should be transferred to the civil governor, and the subordinate

governments should report to him.

The principal difference between a "military" government and "civil" government in the Philippines, after the appointment of the Commission and the civil governor, was that in the one case the civil affairs were administered by military officials or their subordinates, while in the other case the same affairs were administered by men not in the military service, but subject to the direct orders of the President, through the Secretary of War. It is also true that under the administration of civilians the individual rights of personal liberty were safeguarded by definite rules of law, instead of by the more harsh and arbitrary procedure that military exigency at times requires. But the purpose of the President in all that was done by him as Commander in Chief, either through the agency of military or civilian government, was to crush the insurection, weaken the power of the insurgents, organize the elements of society from the conditions of chaos to those of good order, and build up a structure that should eventually be relieved, when peace came, from the orders of the Commander in Chief, and be enabled, under the direction of Congress, to administer an orderly and permanent government in the islands.

After many months of careful consideration by the Commission and by the Secretary of War, and after many public hearings, the tariff-revision act was passed on the 17th day of September, 1901. It was not enacted in the ordinary manner of legislation by the Commission, but by special and direct authority of the President, and with his approval transmitted to the Commission in advance, through the Secretary of War. The enacting clause reads: "By the authority of the President of the United States, and with the approval of the Secretary of War, first had, be it enacted by the United States Philippine Commission." Under the law thus enacted the duties in question were imposed and collected. During the early portion of the military occupancy of the islands, millions of dollars of the customs revenues collected were devoted to purposes purely military and naval. Long after the enactment of the tariff-revision act the Philippine scouts were paid wholly from insular funds, mainly collected from customs duties. The whole administration, whatever name may be given to the government controlling the

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different portions of the islands, from time to time, was a military one, carried on solely by the power of the President as Commander in Chief of the Army and Navy, and so continued down to the 4th day of July, 1902, at which time the

official proclamation of peace was made.

The second section of the act "Temporarily to provide for the administration of the affairs of civil government in the Philippine Islands, and for other purposes," enacted by Congress on July 11, 1902, expressly treats the establishment of the tariff of duties and taxes as action by the "President of the United States. by virtue of the authority vested in him as Commander in Chief of the Army and Navy." The same section by its terms ratifies and approves the tariff-revision act and gives to it all the sanction that Congress could give. That section reads:
"That the action of the President of the United States heretofore taken by

virtue of the authority vested in him as Commander in Chief of the Army and Navy, as set forth in his order of July 12, 1898, whereby a tariff of duties and taxes as set forth by said order was to be levied and collected at all ports and places in the Philippine Islands upon passing to the occupation and possession of the forces of the United States, together with the subsequent amendments of said order, are hereby approved, ratified, and confirmed, and the actions of the authorities of the government of the Philippine Islands, taken in accordance with the provisions of said order and subsequent amendments, are hereby approved.

The tariff-revision act was passed by the Commission in pursuance of an amendment to the order of the President dated July 12, 1898, whereby a tariff of duties was ordered to be levied, and the action of the Commission in enacting that law was in obedience to an amendment to the said order. Its action therefore has by Congress been distinctly approved, ratified, and confirmed. It is unnecessary to discuss the effects that this ratification of the act of the Commission by Congress, as well as its ratification by the act of March 8, 1902, has upon customs duties before that time levied and collected further than to say that the two acts of Congress referred to constitute the most complete recognition of the exercise of the war power in assessing and collecting the duties in controversy that it is in the power of Congress to make. Both branches of the political department of the Government—the Executive and Congress—have united in declaring the tariffrevision act to be a war measure taken in time of actual war.

It necessarily follows from the foregoing facts that the duties in question were lawfully assessed by virtue of the exercise of the war power by the Commander in Chief of the Army and Navy, and that their imposition and collection were lawful.

Attention should also be called to the "Spooner amendment to the army appropriation bill," approved March 2, 1901, which provided, among other things:

"All military, civil, and judicial powers necessary to govern the Philippine Islands, acquired from Spain by the treaty concluded at Paris on the tenth day of December, eighteen hundred and ninety-eight, and at Washington on the seventh day of November, nineteen hundred, shall, until otherwise provided by Congress, be vested in such person or persons and shall be exercised in such manner as the President of the United States shall direct, for the establishment of civil government and for maintaining and protecting the inhabitants of said islands in

the free enjoyment of their liberty, property, and religion."

Without discussing the question of a delegation of the powers of Congress to the President, or a delegation of the powers of the President to subordinate officials, it is apparent that this legislation was based upon the war powers of the nation, and was in line with legislation that had been enacted after the close of the civil war in relation to the States that had recently been in insurrection in what are known as the "reconstruction acts," whereby military governments were authorized to provide for good order by martial rule in the several States men-The Supreme Court repeatedly refused to interfere with the operation of the reconstruction acts or the exercise of authority conferred thereby. State of Mississippi v. Johnson (4 Wall., 475); State of Georgia v. Stanton (6 Wall., 50); Handlin v. Wickliffe (12 Wall., 174); White v. Hart (13 Wall., 646). What was said by this court in the decision of appeal No. 8, by the present appel-

lants, in regard to the appeal being without prejudice to their right to proceed in

other courts, need not be here restated in detail, but is here reaffirmed.

The judgment is that the action of the collector of customs is affirmed, without costs to either party.

We concur.

C. S. Arellano, Judge, A. S. Crossfield, Judge.

Henry C. Ides, President.

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A. S. CROSSFIELD, Judge and Ex Officio Clerk of Court. [Court of customs appeals, Philippine Islands. Case No. 24.] In the matter of the appeal of Struckmann & Co.

#### DECISION.

IDE, Judge:

On February 11, 1902, the appellants paid to the collector of customs, at the port of Manila, the sum of \$80.91, as duties on goods imported from Spain to Manila. The duties were paid under protest, in the following form:

"In our opinion these duties have been collected illegally, and we therefore beg to state that we pay these duties only under protest, and that they are to be repaid in case American and Spanish goods will become free of customs-house duties by

The manifest purpose of the protest is to vindicate the claim that by virtue of article 4 of the treaty of Paris, whereby the Philippine Islands are ceded to the United States, Spanish merchandise is entitled to enter the Philippine Islands on the same terms as merchandise imported from the United States. No discrimination is made by the law under which the duties in question were assessed and collected between merchandise imported from the United States and similar merchandise imported from Spain. All imported merchandise of the same kind is assessed in the same way and at the same rates, without regard to the country of origin. The duties were assessed by virtue of act No. 230 of the Philippine Commission. which act has been decided by this court to be valid, in appeal No. 18, Warner, Barnes & Co., Limited, appellants, under authority given by the President of the United States, as Commander in Chief of the Army and Navy, and by virtue of the war power vested in him.

The result is that the judgment of the collector of customs is affirmed without

costs to either party.

HENRY C. IDE, President.

We concur.

C. S. Arellano, Judge. A. S. CROSSFIELD, Judge.

A true copy. SEAL.

A. S. Crossfield, Judge and Ex Officio Clerk of Court.

[Court of customs appeals, Philippine Islands. Case No. 48.] In the matter of the appeal of Kuenzle & Streiff.

## DECISION.

IDE, President:

On March 15, 1902, the appellants paid to the collector of customs, at the port of Manila, the sum of \$642.60, as customs duties on goods imported into the port of Manila from Barcelona, Spain. The payment was made under protest in the following

"We hereby protest against your decision, liquidation, and assessment of duties as made by you on our importations below mentioned \* \* \* claiming that the same are imported from Spain into the Philippines, the latter being a part of the United States, and as no import duty can be legally imposed on merchandise brought from one part of the United States into another, we hold also, that under the treaty of peace with Spain (art. 4) no import duty can be lawfully assessed on goods of Spanish manufacture brought into the Philippine Islands and not at the rate as charged by you; and we give notice that we pay all other higher rates than is claimed above as the legal rate under compulsion and to obtain possession of our goods."

The protest was overruled and was followed by an appeal to this court in due

The essential facts of this case are the same as those in appeal No. 18, Warner, Barnes & Co., Limited, appellants, except that the goods in the present case were imported from Spain, and are entitled to such protection as the treaty of Paris gives In both the duties were imposed by virtue of the act of Congress approved March 8, 1902, entitled "An act temporarily to provide revenue for the Philippine

Islands, and for other purposes."

Article IV of the treaty of Paris, between the United States and Spain, reads as

"The United States will, for the term of ten years from the date of the exchange

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of the ratification of the present treaty, admit Spanish ships and merchandise to the ports of the Philippine Islands on the same terms as ships and merchandise of the United States."

The duties which are the subject of this appeal are in all respects the same as those imposed upon merchandise imported into the Philippine Islands from the United States, and, therefore, in accordance with the decision in appeal No. 18, were

The result is that the judgment of the collector of customs is affirmed, without costs to either party.

We concur.

HENRY C. IDE, President.

C. S. Arellano, Judge. A. S. CROSSFIELD, Judge.

A true copy. [SEAL.]

A. S. Crossfield, Judge and Ex Officio Clerk of Court.

# EXHIBIT I.

# REPORT OF THE ATTORNEY-GENERAL, RELATING TO THE ORGANIZATION OF HIS OFFICE AND THE BUSINESS TRANSACTED THEREIN, FROM THE DATE OF ITS ORGANIZATION ON JULY 16, 1901, TO SEPTEMBER 1, 1902.

I have the honor, in compliance with the request of the honorable the secretary of finance and justice, to submit the following statement covering the organization of the office of the attorney-general and the character and volume of the business transacted therein from the date of the organization of the office on July 16, 1901, to September 1, 1902.

#### ORGANIZATION AND DUTIES.

The office of the attorney-general of the Philippine Islands was organized on July 16, 1901, in accordance with the provisions of Chapter III of act 136 of the United States Philippine Commission, and consisted of an attorney-general, a solicitor-general, an assistant attorney-general, a chief clerk, a disbursing clerk, two stenographers, and three escribientes. The duties of the office, as prescribed by law, are as follows:

(a) To attend the sessions of the supreme court and prosecute or defend therein all cases, civil and criminal, to which the United States or the government of the Philippine Islands is a party.

(b) To supervise the work of the provincial fiscals throughout the archipelago.
(c) To give opinions in writing to the chief executive and to the legislative body

of the islands, the auditor of the public accounts, the insular treasurer, the general superintendent of public instruction, the trustee of any government institution, the provincial fiscals, and the chiefs of the various bureaus organized under the executive departments.

(d) To appoint employees, such as stenographers, escribientes, typewriters etc..

for all the courts of first instance in the islands.

(e) To appear and represent the government in all cases tried in the court of cus-

toms appeals.

(f) An additional duty has been imposed upon the office by the practice adopted by the chief executive of referring all pardon cases to this office before taking action thereon.

### SUMMARY OF SEMIANNUAL REPORTS.

The scope and volume of the work of the office are indicated by a summary of my semiannual reports. These reports cover the work of the office for a period of eleven and one-half months, beginning with July 16, 1901, and ending with July 1, 1902, and are as follows:

Number of written opinions rendered by the attorney-general to the civil governor, the members of the Commission, the heads of departments, and other civil officials, including fiscals, justices of the peace, presidentes, etc.. Cases returned to the supreme court with the opinion of the solicitor-general. 408 402 Number of cases returned to the supreme court briefed and argued ...... 67 Subordinate officials for court of first instance appointed by attorney-general. 218 Number of petitions for pardon passed upon..... 171

In addition to the above, a large number of convictions have been secured by the supervisor of fiscals in the provinces, several trips have been made by the assistant attorney-general to the provinces for the adjustment of important matters, and a number of petitions for removal of presidentes have been examined and passed upon by this office.

The testimony in the San Jose College case has been concluded and the record printed both in Spanish and English, and brief of plaintiffs written by the attorney-

general and filed in the supreme court.

#### REORGANIZATION.

After six months' experience, it became manifest to the Commission that the force as originally provided for was inadequate for the transaction of the volume of business that came into this office. Consequently, on the 31st of December, 1901, a law was passed amending act 136, increasing the salaries of its officials and augmenting the office force, which is now as follows: Attorney-general, solicitor-general, assistant attorney-general, supervisor of fiscals, chief clerk, four assistant attorneys-general, a disbursing officer, five stenographers, two record clerks, four escribientes, and one messenger.

#### CLASSIFICATION OF SUBJECTS COVERED BY OPINIONS.

It is but natural that the opinions of the office during the transition period through which we are passing should take a wide range and cover a great variety of subjects. Prior to the treaty of Paris, the Spanish law was the law of the land in these islands. The Spanish law is based upon the principles of the Roman law. After the acquisition of these islands by the United States, the local laws were modified by orders of the military governor until the United States Philippine Commission became the legislative branch of the military government. The Commission has added to the existing body of laws a large number of acts which amend or repeal the Spanish laws and the existing military orders on the subjects with which it dealt. These military orders and acts of the Commission very naturally bear the impress of the principles of the common law on account of the previous training of those who promulgated them. As a result we have a system of law based upon the Roman law, modified by important and, in some instances, hastily drawn legislation, which is permeated by the spirit of the common law. The task of interpreting and harmonizing the laws as they now stand has been a difficult and interesting one. An examination of the opinions of the office discloses the fact that they naturally fall under the following classification: Judicial opinions, political opinions, opinions on the church-property cases, pardons, and opinions on miscellaneous subjects.

Judicial.—The judicial work of the office has consisted principally in the dispatch of all the cases brought under the Spanish Government and pending in the supreme court at the time of its reorganization under the laws organizing the courts of justice in these islands; in representing the United States in the prosecution of criminal cases taken to the supreme court, either on appeal by the parties or in cases where the judgment of the lower court must be approved by the supreme court; in representing the government of the Philippine Islands in certain civil suits brought before the supreme court; in representing and defending public officials having charge of prisoners in habeas corpus matters where the arrest is deemed legal; since the organization of the court of customs appeals in likewise representing the government in that court in the prosecution of offenses punishable under the customs administrative act; and, finally, in directing and supervising the provincial fiscals by sending representatives of this office to aid said fiscals in the investigation and prosecution of persons charged with criminal offenses. At the date of the organization of the office there were records of about 400 criminal cases pending in the supreme court, which were immediately lodged in this office for examination and report. All of these cases have been dispatched within the period covered by this report.

Political.—Those opinions rendered at the request of the various heads of departments on questions relating to the duties of each department, the extent of their power, and their relations to the people may properly be called political. Many opinions of a similar character have been rendered at the request of provincial boards, municipal councils, and provincial and municipal officials in respect to their powers and duties and the relationship which exists between the province and municipality as established by the municipal code and the provincial government act. The civil governor, commissioners, and executive secretaries have submitted many questions relating to the interpretation of the laws. These consultations gave rise to a set of opinions which have endeavored to harmonize the conflict between the different

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laws, to indicate the manner in which the want of details and imperfections of the laws should in practice be overcome, and to recommend to the Commission, when deemed proper, the enactment of new laws or amendments in amplification and cor-

rection of existing legislation.

The church-property cases.—Another important branch of the work of the office is that which has arisen in connection with the so-called church-property cases. The Crown of Spain was very closely associated with the church—in partnership, so to speak—and there were a great many public trusts which were administered through the clericals, especially the educational trusts, because the clericals were interested in education. The problem which now confronts us is to determine whether these trusts were being administered civilly, or whether they were being administered as pious and religious institutions. When the rights of the Spanish Government passed to a government which can have no such partnership with the church, the question presented is an exceedingly nice one to determine as to whether these trusts should be administered by civil trustees appointed by the Government or should pass to the Catholic Church as pious trusts.

Prominent among these trust matters is the San José College case. The United States Philippine Commission, soon after its arrival in these islands, granted a public hearing in this case and disposed of the matter, so far as the Commission was concerned, by passing an act providing for the appointment of a board of trustees, whose duty it should be to conduct the College of San José as a school of medicine and pharmacy and to bring an action against the representatives of the church for the possession of said college, and vesting the supreme court of the Philippine Islands with jurisdiction to hear and determine the controversy. Pursuant to the provisions of this act a suit was instituted. After the issues were made up, a special commissioner was appointed by the court to take testimony. The taking of testimony was concluded in February of this year, and the record was printed in Spanish and English and filed with the court on the 7th day of June. Thereupon plaintiff's brief was prepared in this office and filed with the court on the 1st day of July, 1902, pursuant to the rule of the court relating to the filing of briefs in this cause.

In addition to the work done in this case, opinions have been rendered by the office on the legal status of the Hospicio de San José, Hospital de San Juan de Dios, and a partial investigation has been made of the condition of affairs of the San Lazaro estate. The fate of all of these cases will likely be determined by the decision in the San José College case. This case is now pending before the supreme court, but is not likely to be heard until an effort has been made to adjust all matters of dispute between the church and the government through the agency of the civil governor

and the apostolic delegate.

Pardons.—The total number of petitions for pardon that have come into the office is 264. Of this number, 171 have been acted upon, while 93 still remain under

consideration.

The pardon work has not been free from difficulty. The civil government fell heir to a large number of prisoners serving sentences imposed upon them by Spanish civil courts and Spanish courts-martial. In the former cases, the majority of the records had been destroyed during the insurrections and wars which have harassed the country since 1896. In the latter, the records have been removed to Spain and are, therefore, inaccessible. The inquisitorial criminal procedure under the Spanish law and the delays in trying cases in a great many instances deprived accused persons of an opportunity to defend themselves. It is also true that trials by courts-martial were of such character that a defendant's rights were often completely ignored. Humanity and justice required that petitions from these unfortunate people be liberally granted, but the danger of turning at large professional criminals, ladrones, to further afflict a country already suffering from this pest was one not to be lightly considered.

Upon the termination of the purely military government all those prisoners convicted by provost courts were turned over to the civil authorities. It has been difficult to deal with this class of cases for the reason that these courts kept no records beyond noting the charges, specifications, findings, and sentence. It necessarily happens that sentences of military courts are rigorous, and it has therefore been the policy of this department to recommend a remission of at least the fines, in ordinary

cases

Finally, the amnesty proclamation of July 4, last, has been the source of many petitions for pardon. It has not always been easy to determine from the facts presented whether the offenses came within the proclamation or not, especially those denominated "political" offenses, since for its determination all depends upon the motive which induced its commission, and a clear line has never been drawn between insurgents who come within the clause and ladrones who do not.

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Recently some confusion has arisen in regard to the pardoning power in cases tried by military commissions growing out of the abolition of the office of military governor in these islands. The matter has been resolved by an agreement between the civil governor and the general commanding the division, drawn on the following basis: Applications for clemency by persons convicted of crimes against the members of the United States Army, or against persons in some way identified with the Army while engaged in suppressing the insurrection in violation of the laws of war, are to be forwarded by the general commanding the Division of the Philippines to the War Department to be acted upon by the President. All other petitions for pardon by persons convicted by provost courts or military commissions during the period of insurrection are to be submitted to the civil governor, to be acted upon by him or to be forwarded by him to the War Department to be acted upon by the President.

Miscellaneous.—In addition to the foregoing, a number of important opinions have been rendered by the office, which do not properly come under the above classification. An opinion has been given on subsidies and franchises granted by the late Spanish Government to certain companies, such as the Eastern Extension Australasia and China Telegraph Company, and the Manila and Dagupan Railway Company. Opinions have also been rendered on subjects of public lands, mines, quarries, patents, and banking institutions, and on the application for the regulations

of the Spanish Government in regard to the industrial tax still in force.

Under the head of miscellaneous work may be mentioned the work done by the representatives of the office in the so-called "libel and sedition" cases, in the court of first instance of Manila. On account of the vocation of the defendants, these cases attracted more than ordinary attention. The prosecution of the editor and proprietor of the Manila Freedom for libeling Commissioner Legarda resulted in a conviction of the accused, who was sentenced to pay a fine of \$1,000 and serve a term of imprisonment for six months at hard labor. In the "sedition" case the same parties were convicted and sentenced to pay a fine of \$1,000 each. The prosecution of Editor Valdez, of the Miau, for libeling Commissioner T. H. Pardo de Tavera resulted in his conviction and a sentence to pay a fine of \$1,000 and to serve a term of six months' imprisonment. All of the above-mentioned cases are now pending in the supreme court on appeal. The effect of this litigation upon the attitude of the newspapers toward the government in these islands has been marked. The practice of attacking the private character of individuals and holding officials up to execration and contempt has given way to fair and just criticism.

Respectfully,

LEBBEUS R. WILFLEY,
Attorney-General for the Philippine Islands.

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Hon. HENRY C. IDE, Secretary of Finance and Justice.

## EXHIBIT II.

BURRAU OF THE INSULAR COLD-STORAGE AND ICE PLANT, MANILA, P. I.—FIRST ANNUAL REPORT OF THE OPERATION OF THE PLANT FOR THE FISCAL YEAR BEGINNING JULY 1, 1901, AND ENDING JUNE 80, 1902.

[Capt. Leon S. Roudiez, Twenty-fifth Infantry, U. S. Army, superintendent.]

#### OFFICIAL DESIGNATION OF THE PLANT.

Until September 9, 1901, this plant had no official designation. It was called by some "The ice plant," by others "The refrigerating plant," "The government ice plant," and "The government cold storage." It was also known by other names, such as "The U. S. refrigerating and ice-making plant," "The U. S. cold-storage and ice plant." This last designation was the one used by this office. The matter was brought to the attention of the Commission by the undersigned, who suggested that as the plant was the property of the insular government, its official designation might be "The insular cold-storage and ice plant." This was adopted September 9, 1901. (See copy of resolution hereto appended and marked "Exhibit A.")

## CONDITIONS AT BEGINNING OF FISCAL YEAR.

The plant was practically completed and had actually began operations in May, 1901, but was not in position to derive adequate revenues for the duty performed until the first month of the present fiscal year. The 1st day of July found the

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plant fully prepared to meet any demand that might be made upon it, in either ice or cold-storage space, up to its full capacity. (See list of stores on hand July 1 and received during the year, also statement of ice sold during the same period, hereto appended and marked respectively Exhibits "B," "C," "D," and "E.") The revenues for the entire year show a steady increase. (See statement of revenues for the fiscal year and statement of ice sold during the months of July and August, 1901, and June, 1902, hereto appended and marked respectively Exhibits "C," "D," "E," and "F.")

BUSINESS WITH THE SUBSISTENCE AND THE QUARTERMASTER DEPARTMENTS, U.S. ARMY.

Under the terms of a provisional agreement between the insular government and the chiefs of each of these departments (copies hereto appended and marked respectively Exhibits "G," "H," and "I"), the insular government agreed to supply the subsistence department with ice at the rate of one-half cent United States currency per pound, and to lease a fixed amount of cold-storage space, consisting of five large and two small rooms, or about 242,855 cubic feet (not the entire available space), for the sum of \$15,000 United States currency per month. This temporary agreement was far from satisfactory, but was necessary owing to the inability of the authorities having the matter under consideration to agree upon the terms of a regular contract for the entire fiscal year in time to have it take effect on July 1, 1901. This failure to come to a satisfactory agreement was due to some extent to the fact that this plant having been constructed for the benefit of the army in these islands, from appropria-tions made from insular funds, it was held by the representative of the insular government that the United States Government should pay for the ice and the coldstorage accommodation it received from the plant an amount sufficient to cover the expenses of operating it. The representative of the United States Government, on the other hand, held that the ice-making and cold-storage capacity of the plant was greatly in excess of the amount of ice and cold storage that would be required for the subsistence department, and that the operating expenses would necessarily be out of proportion to the benefit derived by the subsistence department. The statement was made at the time that 150 tons of ice per month (in a statement made a few weeks after the amount was increased to 350 tons) and about 200,000 cubic feet of cold-storage space would fill the requirements. (Attention is invited to the tables marked respectively Exhibits "C" and "D," showing the amount of space used by the subjection of the contraction of the contractio by the subsistence department in the months of July, August, and September, also the amount of ice delivered to that department during the month of July, the lightest delivery of the entire fiscal year.)

It will be noticed that the quartermaster department had to pay \$2,154.95 United States currency (or 43,099 cubic feet, at 5 cents), in July, and \$8,619.80 United States currency (or 172,396 cubic feet, at 5 cents), in September for the use, during those months, of cold-storage space in excess of the amount (242,855 cubic feet) which the subsistence department had stated would be the maximum amount required. matter of fact, the subsistence department has used the entire cold-storage space available from September 1, 1901, to the present date, and considerable crowding was required on several occasions to take in all the stores that required cold storage. The regular contract (copy hereto appended and marked "Exhibit J") was signed on October 1, 1901, and made operative from October 1, 1901. Under its terms the subsistence department leased all the available cold-storage space of the plant, 426,373 cubic feet (see table hereto appended and marked "Exhibit Ja"), and paid for it at the rate of 3½ cents United States currency per cubic foot per month, and paid one-half cent United States currency per pound for all the ice it required not to exceed the full capacity of the plant. From a commercial standpoint, the terms of the contract seem fair to both parties, with a slight advantage in favor of the subsistence department. This department paid a reasonable price for the cold-storage space it required (the rate for cold-storage space in the United States varies from 3 to 5 cents per cubic foot), and was able to purchase its ice for fully 50 per cent less than it had to pay before this plant began operations, to say nothing of the superior quality and better weight received. In addition to this, the plant supplied a steam launch and six insulated lighters for the transportation of all fresh meat from the refrigerating ship, at anchor in Cavite, to the plant and for the delivery of fresh meat and ice to the various docks for lake and bay shipments, to the railway station for northern shipments, and to all transports in the bay. All this without additional expense to the United States Government.

The agreement for the fiscal year ending June 30, 1903, is practically the same as the one for 1902, the only change of importance being that the sales and delivery of ice to the subsistence department are made under the provisions of an agreement

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signed by Col. C. A. Woodruff, chief commissary, Division of the Philippines, for and in behalf of the United States of America, while the supply of cold-storage space is under the provisions of an agreement signed by Col. C. F. Humphrey, chief quartermaster, Division of the Philippines, for and in behalf of the United States of America. The price for ice and cold-storage space is the same as during the preceding year.

#### BUSINESS WITH THE U. S. NAVY.

Cold-storage space and ice have also been supplied to the U. S. Navy under an informal agreement with the naval authorities at Cavite. (See correspondence on this subject hereto appended and marked "Exhibit M.") Some time before the end of the fiscal year 1902, it was found that it would be impossible to continue to supply cold-storage space to the Navy under changed conditions at the rate at which it had been supplied during the year. A communication was therefore written to the paymaster having the matter in charge explaining the reason for the increased price for cold-storage space. After some correspondence the naval authorities agreed to accept the terms proposed by the superintendent of the plant in his original communication. (See copy of correspondence hereto appended and marked "Exhibit N.")

## SALES OF ICE TO OTHERS THAN THE ARMY AND NAVY.

Ice is sold and delivered to officers of the Army and Navy, civilian employees of the United States and insular governments, and school-teachers at the rate of one-half cent United States currency per pound. Persons not in the employ of the government desiring to purchase ice from this plant may do so by paying 2 cents local currency per pound and accepting delivery at the plant. In this manner the plant does not compete with the local ice manufactories who sell ice at 2 cents local currency per pound, but deliver it at the residence of the purchaser.

Cold-storage space has not been rented to anyone outside of the Army and Navy

during the past fiscal year.

#### DISTILLED WATER.

As shown in Exhibit B, 7,750 gallons of distilled water were sold during the year, and 645,158 gallons were distributed free to all persons who came to the plant for it during the cholera epidemic.

The price of distilled water, when sold, was 4 cents United States currency per

gallon, delivered at the plant in purchaser's own vessel.

#### GENERAL.

The plant was brought under the civil-service rules on July 16, 1901, section 7 of act 167. It was placed on a legal basis December 10, 1901, by act 315, organizing a bureau of the insular cold-storage and ice plant, to take effect January 1, 1902. This act has been modified in one or two instances by recent legislation. (See copy of act 315 and amendment, hereto appended and marked "Exhibit O.")

Respectfully submitted.

LEON S. ROUDIEZ, Captain, Twenty-fifth Infantry, Superintendent.

## EXHIBIT A.

United States Philippine Commission, Secretary's Office, Manila, P. I., September 10, 1901.

Capt. LEON S. ROUDIEZ,

Superintendent Insular Cold-Storage and Ice Plant, Manila, P. I.

Sir: I beg to advise you, for your information and guidance, that the question of the formal adoption of a name for the cold-storage and ice plant which has been erected in Manila, at the expense of the insular government, having been presented to the Commission at its session of September 9, 1901, the following resolution was adopted:

On motion, resolved, That the cold-storage and ice plant which is now the property of the insular government shall be called hereafter and known officially as "The

insular cold-storage and ice plant."

Very truly, yours,

D. R. WILLIAMS, Secretary.

EXHIBIT B.—List of fresh meat and other supplies handled in cold storage by the insular cold-storage and ice plant on account of the Subsistence Department, U. S. Army and the U. S. Navy; also statement of ice sold to the U. S. Army and Navy and to the employees of the government; also statement of distilled and condensing water sold and distributed free during the cholera epidemic.

| ICE,                                                                                                                                      |                                         |              |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------|
| Sold during the present fiscal year                                                                                                       | pounds                                  | 21, 781, 367 |
| DISTILLED WATER.                                                                                                                          |                                         |              |
| Sold during the present fiscal year                                                                                                       | gallons                                 | 7, 750       |
| came to the plant for it during the cholera epidemic                                                                                      | gallons                                 | 645, 158     |
| CONDENSING WATER.                                                                                                                         |                                         |              |
| Delivered into city's sprinklers for the purpose of sprinkling to of the city of Manila during temporary shortage of city's water gallons | er supply,                              | 39, 020      |
| STORES HANDLED.                                                                                                                           |                                         |              |
| On account of the U. S. Navy:                                                                                                             |                                         | Pounds.      |
| Fresh beef, 1,724 quarters.                                                                                                               |                                         | 310, 320     |
| Fresh mutton, 462 carcasses                                                                                                               |                                         | 22, 638      |
| Total                                                                                                                                     | -                                       | 332, 958     |
|                                                                                                                                           |                                         | 502, 550     |
| On account of Subsistence Department, U. S. Army:                                                                                         |                                         |              |
| On hand July 1, 1901—<br>Bacon                                                                                                            |                                         | 2, 127, 735  |
| Received during the fiscal year—                                                                                                          | Pounds.                                 | 2, 127, 750  |
| Lard                                                                                                                                      | 263, 113                                |              |
| Ham— .                                                                                                                                    | 000.004                                 |              |
| Sugar-cured<br>Sliced                                                                                                                     | 396, 664<br>4, 126                      |              |
| Cheese—                                                                                                                                   | 4, 120                                  |              |
| Australian                                                                                                                                | 186, 985                                |              |
| Edam                                                                                                                                      | 24, 419                                 |              |
| Dutch                                                                                                                                     | 475                                     |              |
| Milk-                                                                                                                                     |                                         |              |
| Highland cream                                                                                                                            | 611, 784                                |              |
| Australian                                                                                                                                | 1, 242                                  |              |
| Butter                                                                                                                                    | 377, 667<br>28, 451                     |              |
| Beef, chipped Ox tongue                                                                                                                   | 3, 017                                  |              |
| Sausage, Vienna.                                                                                                                          | 49, 463                                 |              |
| Pork sausage.                                                                                                                             | 48                                      |              |
| Veal loaf                                                                                                                                 | 35                                      |              |
| Salt, coarse                                                                                                                              | 300                                     |              |
| Total                                                                                                                                     |                                         | 1,947,789    |
| Fresh beef.                                                                                                                               | 8, 880, 500                             | A, 031, 100  |
| Fresh mutton                                                                                                                              | 497, 350                                |              |
| Total                                                                                                                                     | ٠                                       |              |
| Grand total                                                                                                                               | • • • • • • • • • • • • • • • • • • • • | 11, 786, 332 |

EXHIBIT C.—Statement of revenues and expenditures of the insular cold-storage and ice plant, Manila, P. I., for the fiscal year ending June 30, 1902.

## REVENUES.

|               | Cold st       | orage.     | Ice                                |                      |                       |  |
|---------------|---------------|------------|------------------------------------|----------------------|-----------------------|--|
| Month.        |               |            | Subsistence department. All other. |                      | Total.                |  |
| 1901.<br>July | \$17, 154, 96 |            | \$4,081.65                         | <b>\$</b> 8, 206, 42 | <b>\$</b> 24, 442, 02 |  |
| August        | 15,000.00     | \$108.00   | 4, 601, 36                         | 5, 271, 30           | 24, 980, 66           |  |
| September     | 23, 619, 80   | 90.00      | 4, 193, 50                         | 5, 261, 64           | 33, 164. 94           |  |
| October       | 15, 012, 58   | 86.00      | 8,791.42                           | 5, 530. 49           | 24, 420, 49           |  |
| November      |               | 208.50     | 4, 127. 01                         | 6, 146. 04           | 25, 489. 18           |  |
| December      | 15, 012, 58   | 90.00      | 4, 696. 76                         | 5, 765. 92           | 25, 565. 26           |  |
| 1902.         |               | İ          |                                    |                      |                       |  |
| anuary        | 15, 012, 58   | 56.00      | 4, 363. 33                         | 4, 626, 51           | 24, 058, 42           |  |
| February      | 14,923.05     | 154.00     | 5, 137. 98                         | 4, 784, 77           | 24, 999. 80           |  |
| March         | 14, 923. 05   | 119.00     | 5, 322.00                          | 5, 570. 19           | 25, 934. 24           |  |
| April         | 14, 923. 05   | 58.00      | 5,068.88                           | 7, 202, 18           | 27, 252.11            |  |
| May           | 14, 928. 05   | 104.00     | 5, 623. 33                         | 5, 866. 86           | 26, 516. 7            |  |
| une           | 14, 923. 05   | 68.00      | 5, 262. 70                         | 6, 169. 79           | 26, 418. 5            |  |
| Total         | 190, 440, 32  | 1, 131, 50 | 56, 269. 92                        | 65, 400. 61          | 813, 242, 86          |  |

## EXPENDITURES.

|                | Operation of proj      |                             | Water transportation.        |                                |                           |
|----------------|------------------------|-----------------------------|------------------------------|--------------------------------|---------------------------|
| Month.         | Salaries.              | Supplies.                   | One<br>launch<br>(salaries). | Six<br>lighters<br>(supplies). | Total.                    |
| 1901.          | er ooo mo              | <b>6</b> 0 000 65           | 2000 55                      | erre 00                        | 20.000.00                 |
| July<br>August | \$5,800.70<br>6,633.45 | \$2, 990. 67<br>18, 458. 03 | \$633.55<br>775.30           | \$556,00<br>556,00             | <b>9</b> 9, 980. 92       |
| September      | 5, 764, 14             | 2,657,12                    | 789.80                       | 556.00                         | 26, 422, 78<br>9, 767, 00 |
| October        | 5,501.08               | 1, 299, 44                  | 791.50                       | 556.00                         | 8, 148. 0                 |
| November       | 6, 740, 74             | 783. 84                     | 789.70                       | 556.00                         | 8, 869, 78                |
| December       | 6, 728. 57             | 5, 500. 82                  | 791.50                       | 556.00                         | 13, 576, 89               |
| 1902.          |                        |                             | t                            |                                |                           |
| January        | 6, 699. 86             | 4, 214. 19                  | 859. 25                      | 556.00                         | 12, 319. 30               |
| February       | 6,890.65               | 1,826.10                    | 825.10                       | 556.00                         | 10, 037. 70               |
| March          | 6,848.78               | 15, 194. 28                 | 839.50                       | 556.00                         | 23, 438. 50               |
| April          | 6, 867. 70             | 15, 791. 67                 | 847.83                       | 556.00                         | 24,063.20                 |
| May            | 7,681.40               | 283.07                      | 847.83                       | 556.00                         | 9, 368. 30                |
| June           | 7,744.48               | 27, 224. 72                 | 875.00                       | 2, 356. 00                     | 38, 200. 1                |
| Total          | 79, 831. 50            | 96, 222, 85                 | 9, 665, 86                   | 8, 472, 00                     | 194, 192, 2               |

Excess of revenues over expenditures, \$119,050.14.

Respectfully submitted.

LEON S. ROUDIEZ, Captain, Twenty-fifth Infantry, U. S. Army, Superintendent.

EXHIBIT D.—Amount of ice sold daily from July 1 to July 31, 1901, not including com missary accounts.

| Date.                                          | Amount.                                 | Date.                                                            | Amount.  |
|------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|----------|
|                                                | Pounds.                                 |                                                                  | Pounds.  |
| July 1                                         | 12, 018                                 | July 18                                                          | 24, 406  |
| 2                                              | 14, 956                                 | 19                                                               | 22, 598  |
| 8                                              | 13, 218                                 | 20                                                               | 21,328   |
| 4a                                             | 11,446                                  | 21                                                               | 22, 606  |
| 5 b                                            | 17,046                                  | 22                                                               | 15, 521  |
| 6                                              | 17, 304                                 | 28                                                               | 24, 625  |
| 7 a                                            | 12,628                                  | 24                                                               | 24, 317  |
| 8 c                                            | 16, 992                                 | 25                                                               | 24, 921  |
| 9                                              | 18, 596                                 | 26                                                               | 24, 954  |
| 10                                             | 18, 850                                 | 27                                                               | 28, 285  |
| 11                                             | 22, 954                                 | 28                                                               | 23, 095  |
| 12                                             | 18, 178                                 | 29                                                               | 28, 872  |
| . 13                                           | 23, 378                                 | 80                                                               | 26, 069  |
| 14 a                                           | 14, 304                                 | 81                                                               | 26, 940  |
| 15 d.                                          | 81, 596                                 | <b>01</b>                                                        | 20, 500  |
| 16                                             | 25, 890                                 | Total                                                            | 652, 647 |
| 17                                             | 25, 256                                 | 1                                                                | 002,011  |
| a No cash sales. b Cash sales for 4th and 5th. |                                         | © Cash sales for 7th and 8th.<br>d Cash sales for 14th and 15th. |          |
| Daily average:                                 |                                         |                                                                  | Pounds.  |
|                                                |                                         |                                                                  | 15, 315  |
|                                                |                                         |                                                                  | 22, 938  |
| Third eleven days                              |                                         |                                                                  | 24, 564  |
| First twenty days                              |                                         |                                                                  | 19, 122  |
| Entire month                                   | • • • • • • • • • • • • • • • • • • • • | ••••••                                                           | _ 21,053 |
| Sales to depot commissary, including De        | partment                                | of Southern Luson                                                | 362,065  |
| Sales to commissary, Department of Nort        | hern Luze                               | DND                                                              | 864, 533 |
| Relan avaluative of compatences                |                                         |                                                                  | 652, 647 |
| Dates exclusive of commissary                  |                                         |                                                                  |          |

# EXHIBIT E.—Statement of ice output for August, 1901.

| Date.    | Account of<br>subsistence<br>depart-<br>ment. | U. S.<br>Navy. | Special. | Miscella-<br>neous. | Cash and coupons. | Total.   |
|----------|-----------------------------------------------|----------------|----------|---------------------|-------------------|----------|
| ug. 1    | 22, 410                                       |                | 2, 625   | 12,607              | 6, 425            | 44.067   |
| 2        | 25, 385                                       |                | 8, 225   | 11,318              | 8,940             | 43, 869  |
| 8        | 21,860                                        |                | 3, 525   | 12, 443             | 6,845             | 44, 67   |
| 4        | 11,585                                        |                | 2, 625   | 13, 228             | 9,060             | 36, 496  |
| 5        | 23, 560                                       |                | 8, 425   | 11.883              | 10,860            | 49, 72   |
| 6        | 31,710                                        |                | 3, 225   | 12,458              | 10,525            | 57, 918  |
| 7        | 26, 435                                       |                | 3, 225   | 12, 188             | 9.760             | 51,558   |
| 8        | 12, 235                                       |                | 8, 375   | 14, 208             | 9, 210            | 39, 028  |
| 9        | 32, 575                                       | 8, 810         | 8,375    | 16, 208             | 8,465             | 64, 433  |
|          |                                               |                |          |                     |                   |          |
| 10       | 18,560                                        | 8, 510         | 8,875    | 16,773              | 8,320             | 45, 93   |
| 11       | 12, 630                                       |                | 2,850    | 11,728              | 6,715             | 33, 92   |
| 12       | 18, 415                                       | 4, 140         | 8, 675   | 18, 216             | 5, 255            | 49,70    |
| 18       | 24,725                                        |                | 8, 675   | 12, 833             | 10,775            | 52, 000  |
| 14       | 47, 440                                       | 4, 140         | 3,825    | 16, 378             | 8,345             | 80, 12:  |
| 15       | 25, 175                                       |                | 3, 725   | 12,008              | 7,650             | 48, 55   |
| 16       | 25, 215                                       | 4,540          | 3,725    | 18, 423             | 7,970             | 59, 87   |
| 17       | 33, 425                                       |                | 4,025    | 13, 158             | 7,770             | 58, 37   |
| 18       | 17,800                                        | 3,990          | 3,025    | 15, 651             | 8, 105            | 48, 57   |
| 19       | 20, 865                                       |                | 8,725    | 11,968              | 8,965             | 45, 52   |
| 20       | 23, 375                                       | 4,090          | 8,775    | 18, 783             | 8,740             | 58, 76   |
| 21       | 24, 946                                       |                | 8,775    | 12, 198             | 6,305             | 47.22    |
| 22       | 21, 332                                       | 8, 190,        | 8,775    | 16, 388             | 8,890             | 54, 174  |
| 23       | 155, 756                                      |                | 8,775    | 12, 793             | 8, 455            | 180, 77  |
| 24       | 22, 566                                       | 3, 240         | 4,075    | 19,748              | 9,050             | 58, 67   |
| 25       | 15,841                                        | 0,520          | 3,775    | 12,793              | 8,455             | 180, 77  |
| 26       | 28, 256                                       | 4,340          | 8, 675   | 18, 248             | 9, 960            | 59, 47   |
| 27       | 17, 116                                       | -,010          | 8, 675   | 13, 173             | 9,930             | 48, 89   |
| 28       | 108, 356                                      | 4,140          | 8,675    | 19,578              | 9.620             | 145, 86  |
| 29       | 17,666                                        | 2,120          | 3, 675   | 13, 188             | 7,855             |          |
|          | 22, 106                                       | 3, 940         | 3,675    | 17, 638             | 7,220             | 41,88    |
| 30<br>81 |                                               | 3,910          |          |                     |                   | 54, 57   |
| 01       | 11,041                                        |                | 8, 975   | 14, 873             | 5,360             | 35, 24   |
| Total    | 910, 861                                      | 47,070         | 109, 150 | 452, 636            | 254, 815          | 1,774,08 |

Exhibit F.—Statement of ice sold during the month of June 1902, by the insular cold-storage and ice plant, Manila, P. I.

## [Pounds.]

| Date.  | To subsist-<br>ence de-<br>partment. | To U. S.<br>Navy. | Cash and coupons. | All other sales. | Total       |
|--------|--------------------------------------|-------------------|-------------------|------------------|-------------|
| June 1 | 6,025                                | 4,060             | 7, 241            | 19, 769          | 37, 095     |
| 2      | 36, 480                              | 2,000             | 8, 394            | 28, 494          | 73, 368     |
| 3      | 51,565                               | 4,060             | 7,809             | 21, 864          | 85, 288     |
| 4      | 34, 680                              |                   | 14,037            | 28, 869          | 77, 586     |
| 5      | 27,655                               | 4,460             | 18,667            | 20, 819          | 71, 601     |
| 6      | 76, 205                              |                   | 10,374            | 30, 434          | 117,018     |
| 7      | 51,010                               | 4,610             | 6.982             | 21, 649          | 84, 251     |
| 8      | 5, 125                               | 2,020             | 5, 235            | 17, 424          | 27, 784     |
| 9      | 112, 180                             | 4,610             | 14, 467           | 29, 599          | 160, 856    |
| 10     | 43, 980                              |                   | 19, 273           | 20,604           | 83, 857     |
| 11     | 33,780                               | 5, 120            | 9,920             | 29, 019          | 77, 339     |
| 12     | 9,055                                | 5,225             | 9, 199            | 21, 779          | 40, 083     |
| 13     | 67, 280                              | 4,410             | 10, 359           | 28, 489          | 110,538     |
| 14     | 13,076                               | _,                | 11, 273           | 23, 379          | 47, 728     |
| 15     | 5, 491                               | 4, 510            | 6, 265            | 18, 424          | 34, 690     |
| 16     | 45, 196                              |                   | 85, 113           | 27, 564          | 107, 873    |
| 17     | 40,883                               | 4,510             | 10, 298           | 21,579           | 77, 265     |
| 18     | 28, 196                              | 2,020             | 8,950             | 21, 554          | 58, 700     |
| 19     | 14,741                               |                   | 9,778             | 19,719           | 44, 238     |
| 20     | 40, 346                              |                   | 14,719            | 28,612           | 83, 677     |
| 21     | 27,576                               |                   | 8, 675            | 21, 279          | 57, 530     |
| 22     | 3,691                                |                   | 6, 140            | 17, 279          | 27, 110     |
| 23     | 55, 336                              |                   | 16,059            | 28, 119          | 99, 514     |
| 24     | 31,971                               |                   | 9, 989            | 22, 269          | 64, 229     |
| 25     | 44, 696                              |                   | 21,089            | 29, 954          | 95, 739     |
| 26     | 21, 721                              |                   | 11,084            | 20, 764          | 58, 519     |
| 27     | 41,996                               |                   | 10, 895           | 28, 684          | 81, 575     |
| 28     | 18,026                               |                   | 9, 337            | 23, 799          | 51, 162     |
| 29     | 21,541                               |                   | 5,895             | 17, 339          | 44, 775     |
| 30     | 42,846                               |                   | 19, 349           | 22,614           | 84, 809     |
| Total  | 1, 052, 339                          | 40, 350           | 356, 810          | 711, 743         | 2, 161, 242 |

# EXHIBIT G.

This indenture, made and entered into this the twentieth day of June, A. D. nineteen hundred and one, by and between Colonel C. A. Woodruff, A. C. G., U. S. Army, chief commissary, Division of the Philippines, party of the first part, and Judge H. C. Ide, for and in behalf of the U. S. Philippine Commission, acting under the special authority of the Secretary of War, representing the Philippine insular government, party of the second part

Witnesseth: That the said party of the second part shall furnish to the subsistence department of the United States Army in the Philippine Islands ice, at the rate of three hundred and fifty (350) tons per month, each ton to contain two thousand

(2,000) pounds.

That such ice shall be clear, pure, merchantable ice, made from distilled water, and be delivered, free of cost, by the party of the second part to the party of the first part, or his representatives, at the following places, as may be designated from time to time by the said party of the first part or his representatives:

(1) At the landing platform of the U. S. cold-storage and ice-making plant.

(2) At the launches sides at dock of the said cold-storage and ice-making plant.

(3) At the station of the Manila and Dagupan Railway Company in Tondo, Manila. (4) At transports' or other vessels' sides in Manila Bay.

At the three subsistence depots and at the sales depot in Manila.

(6) To such organizations, hospitals, or other places in the city of Manila, as may

be designated by the said party of the first part.

That the said party of the first part agrees to pay to the said party of the second part on delivery or readiness to deliver, at the rate of ten (\$10) dollars U.S. gold currency per ton of two thousand (2,000) pounds, for three hundred and fifty tons per month; provided further, that the charge for such additional quantity of ice as may be required by the subsistence department of the U.S. Army shall be furnished by the said party of the second part at the same rate, viz, ten (\$10) dollars U. S. gold currency per ton of two thousand (2,000) pounds.

And it is further agreed that in consideration of the price herein made, that the said party of the second part shall, from month to month, deduct from the bill for ice purchased by the said party of the first part under this agreement, one-half (1) of the amount received by the said party of the second part for any and all ice sold to any and all parties, over and above the said three hundred and fifty (350) tons per

month, contracted for by this agreement.

Whenever the ice presented for delivery under this contract is, in the opinion of the depot commissary, Manila, not of the kind or quality stipulated for, he shall reject the same, subject to appeal by the party of the second part to the chief commissary of the division, whose decision shall be conclusive in regard thereto.

It is understood and made a part of this agreement, that in case of a shortage in the quantity of ice manufactured by the said party of the second part in the said plant, that the Subsistence Department of the U.S. Army shall be first supplied

before any other sales whatsoever shall be made to outside parties.

It is also understood and agreed that payments for such ice as is delivered and accepted by the party of the first part, shall be made on the last day of each calendar month by the party of the first part to the party of the second part (or such person as he may designate), upon presentation of properly certified voucher to the party of the first part, in accordance with law and regulations.

This agreement being made, based upon deliveries of ice at certain designated places, it is understood by the parties hereto, that the net weight of ice at the place of deliv-

ery, shall be the purchase weight.

It is understood and agreed that in case the ice-making plant of the party of the second part is destroyed, or so materially injured by typhoon, earthquake, fire or other casualty as to make the fulfillment of this contract impracticable, then this agreement shall determinate without liability for payment of damages by either party. It is further understood and agreed that this contract shall be in force from July

first, A. D. nineteen hundred and one, to June thirtieth, A. D. nineteen hundred and two, and be subject to the approval of the commanding general, division of the Philippines.

In witness whereof we have hereunto set our hands and affixed our seals (both

parties in his official capacity) the day and year first above written.

C. A. WOODBUFF, [SEAL.] Colonel, A. C. G., U. S. Army, Chief Commissary, Division of the Philippines, Party of the First Part. HENRY C. IDE,

For and in behalf of the U.S. Philippine Commission, Representing the Philippine Insular Government, Party of the Second Part.

Witnesses-

HARRY E. WILKINS, Captain and Commissary, U. S. Army. PAUL S. CARTER.

> HEADQUARTERS DIVISION OF THE PHILIPPINES. Manila, June 22, 1901.

Approved:

ARTHUR MACARTHUR, Major-General, U. S. Army, Commanding.

#### Ехнівіт Н.

This agreement entered into at Manila, Philippine Islands, this first day of July, nineteen hundred and one, between Crosby P. Miller, quartermaster, United States Army, of the first part, and H. C. Ide, U. S. Philippine Commission, at present residing in Manila, Islands of Luzon, Philippine Islands, for and in behalf of the insular government of the Philippine Islands, of the second part: Witnesseth, That the said Crosby P. Miller, for and in behalf of the United States of America, and the said H. C. Ide, for and in behalf of the U. S. Philippine Commission, under special authority of the secretary of war, and for and in behalf of the insular government

of the Philippine Islands, covenant and agree to and with each other as follows:

That the insular government of the Philippine Islands shall, and by these presents does hereby, demise, let, rent, and lease to the United States of America the following described cold storage space in the U. S. cold storage and ice plant, Manila, P.

I., to wit: First. One (1) room; capacity, 13,500 cubic feet; temperature, 32° to 34° F. Second. One (1) room; capacity, 13,500 cubic feet; temperature, 35° to 38° F.

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Third. One (1) room; capacity, 45,825 cubic feet; temperature, 29° to 32° F. Fourth. Four (4) rooms; total capacity, 195,520 cubic feet; temperature, 14° to 18° F.

Provided, That all fresh beef and mutton to be kept in cold storage for the United States Government shall be received ex-ship, Manila Bay, and that deliveries of fresh beef and mutton and other stores shall be made by the U.S. cold storage and

ice plant:

First. On the loading platform of the plant; second, launches side at plant's dock; third, at railway station, Tondo, Manila; fourth, transports' side, Manila Bay: And provided further, That the U.S. cold storage and ice plant shall not be compelled to make deliveries of fresh beef or mutton to transports or other Government vessels in the bay of Manila when the quantity of beef or mutton required to be so delivered shall be less than one (1) ton;

To have and to hold the same, with all the hereditaments and improvements thereunto belonging to the period of one (1) year from the first day of July, nine-teen hundred and one, to the thirtieth day of June, nineteen hundred and two.

That for and in consideration of the above covenants and agreements the United States shall pay to the said insular government, or its agent, the sum of fifteen thou-

sand (15,000) dollars per month or fraction thereof, in money of the United States.

That the payment shall be made at the end of each calendar month, or as soon as practicable thereafter, at the office of the disbursing quartermaster at Manila, P. I., in the funds furnished for the purpose by the United States.

That neither this lease nor any interest therein shall be transferred to any other party or parties, and in case of such transfer the United States may refuse to carry out this lease either with the transferer or the transferee, but all rights of action for any breach of this lease by said insular government are reserved to the United States.

That no Member of or Delegate to Congress, nor any person belonging to, or employed in the military service of the United States, is, or shall be, admitted to any

share or part of this lease, or to any benefit which may arise therefrom.

That in case any beef, mutton or other stores belonging to the United States Government shall be lost by perils of the sea or marine disaster within the harbor of Manila, while being transported to or from the U.S. cold storage and ice plant, the insular government shall not be liable for any loss or damage so sustained by the United States Government.

That in case the building belonging to the insular government in which the cold-storage space hereby leased is contained shall be destroyed by fire or earthquake, or typhoon or other casualty, or so materially injured by either of said causes that it is impracticable for the insular government to complete this contract, this contract shall thereupon cease and be determined without liability for damage on the part of either party.

The erasure of the words "of the county" and substitution of the word "island," in the sixth line of this (original) contract, and the ruling out of the clauses contained in this (original) contract, from line forty-four to sixty-one, inclusive, was made before signing, as was also the erasure of the word "said," in the fifteenth

That this lease shall be subject to the approval of the commanding general, Division of the Philippines.

In witness whereof the undersigned have hereunto placed their hands the date first hereinbefore written.

C. P. MILLER.

INSULAR GOVERNMENT OF THE PHILIPPINE ISLANDS, By HENRY C. IDE, United States Philippine Commissioner.

Witnesses: H. H. CHRAL. PAUL S. CARTER.

EXHIBIT I.—Memorandum of temporary agreement for the conduct of the cold-storage and ice-making plant at Manila.

MANILA, P. I., June 29, 1901.

Whereas the Secretary of War has ordered that the cold-storage and ice-making plant at Manila shall be conducted by the insular government and at its expense, and that a contract should be entered into between the Philippine Commission representing the insular government on the one hand, and the commanding general of the Division of the Philippines representing the United States Government on the other hand, for the supply of ice and cold storage to the Army of the United

States by the said plant; and

Whereas on the twentieth day of June, 1901, a contract for the supply of ice by said plant to the Army of the United States in the Philippine Islands was executed by Henry C. Ide, United States Philippine Commissioner, on behalf of the United States Philippine Commission, and by Col. C. A. Woodruff, A. C. G., United States Army, chief commissary, Division of the Philippines, which contract was, by its terms, to be in force from the first day of July, 1901, to the thirtieth day of June, 1902, which contract was approved by Major-General Arthur MacArthur, United States Army, commanding, on the twentieth day of June, 1901; and,

Whereas on the same twentieth day of June a contract for the supply of cold storage in said plant to the United States was executed by the said Henry C. Ide, in behalf of the United States Philippine Commission, and by Major Crosby P. Miller, quartermaster, United States Army, on behalf of the United States, which contract,

by its terms, was to continue in force from the first day of July, 1901, until the thirtieth day of June, 1902, and which, although made on the twentieth day of June, bears date of the first day of July, 1901; and,
Whereas it is the desire of Major-General Arthur MacArthur that his successor,
Major-General Adna R. Chaffee, United States Army, commanding Division of the
Philippines, should pass upon the questions involved in said arrangement:

Now therefore, as a temporary arrangement it is hearby agreed that the incompa-

Now, therefore, as a temporary arrangement, it is hereby agreed that the insular government shall furnish cold storage and ice to the Army of the United States in accordance with the terms set forth in the two agreements above stated, and that payment shall be made therefor in accordance with the terms of said agreement until such time as a new agreement covering the whole subject shall be made, or until the said agreements shall be approved by Major-General Adna R. Chaffee, United States Army, commanding Division of the Philippines, and that the ultimate arrangements for furnishing ice and cold storage to the United States Army shall be such as may be hereafter embraced in a formal contract covering all the subject-matter, unless the existing contract above stated shall be approved by Major-General Chaffee.

In witness whereof the undersigned have hereunto placed their hands on the date

first hereinbefore written.

# Exhibit J.

This agreement, entered into at Manila, Philippine Islands, this 1st of October 1901, between Colonel C. A. Woodruff, assistant commissary-general, for and in behalf of the Subsistence Department, U. S. Army, of the first part, and Hon. Henry C. Ide, secretary of finance and justice, for and in behalf of the insular government of the Philippine Islands, of the second part:

Witnesseth: That the said Colonel C. A. Woodruff, for and in behalf of the Subsistence Department, U. S. Army, and the said Honorable Henry C. Ide, for and in behalf of the insular government of the Philippine Islands, under special authority of the Secretary of War, covenant and agree to and with each other, as follows:

That the insular government of the Philippine Islands shall and by these presents does hereby demise, let, rent, and lease, to the Subsistence Department for its use,

all the present available cold-storage space (about 428,931 cubic feet) in the insular cold-storage and ice plant, Manila, P. I., at the rate of 3½ cents per cubic foot.

To have and to hold the same, with all the hereditaments and improvements thereunto belonging, until June 30th, 1902. And the said party of the second part shall also furnish as much ice, net weight, per day, as may be required by the Subsistence Department, not to exceed the capacity of the ice plant, at the price of one-half of one cent (\$0.005) per pound, the ice to be clear, pure, and merchantable, and made from distilled water, and in case of a shortage in the quantity of ice manufactured by the said party of the second part in the said plant, that the Subsistence factured by the said party of the second part in the said plant, that the Subsistence Department shall be supplied before any other sales whatsoever shall be made to other parties: *Provided*, That the insular cold-storage and ice plant shall deliver the ice purchased by the Subsistence Department at the following places: First, on the loading platform of the plant; second, launches' side at plant's dock; third, at railway station, Tondo, Manila; fourth, transports' side, Manila Bay; and the said party of the second part shall deliver ice to the places above enumerated without additional cost, and to such other places within the city limits of Manila as may be designated by the said party of the first part.

That payment for the cold storage herein provided for, and the ice delivered under

the contract, shall be made monthly at the office of the chief commissary of the divi-

sion on bills approved by him.

The insular cold-storage and ice plant shall furnish the insulated lighter necessary to receive, ex-ship Manila Bay, all fresh beef and mutton to be kept in cold storage for the subsistence department: Provided, That the subsistence department shall furnish all labor, checkers, etc., necessary to bring same to the scales or elevator at the outer doors of the cold-storage side of the plant, and to move same from one room to another whenever necessary for the convenience of the subsistence department: And provided further, That the insular cold-storage and ice plant shall furnish the use of its loading and unloading devices, carrying rails, elevator, and scales, as well as the services of the necessary mechanics to operate the same, free of charge to the subsistence department, whenever the devices can be used to facilitate and expedite the movement of stores in and out of cold storage.

That the insulated lighters and the steam tug of the insular cold-storage and ice plant shall be used to deliver fresh meat to transports in the harbor of Manila, and to the subsistence depot on the Pasig River: Provided, That all checkers and labor required for such services shall be furnished by the subsistence department, the insular cold-storage and ice plant to deliver the fresh beef, mutton, and other stores at the scales or foot of elevator at the outside door of the cold-storage rooms: And provided further, That the insular cold-storage and ice plant shall not be compelled to make deliveries of ice or to furnish insulated lighters for the transportation of fresh beef or mutton to U.S. transports or other Government vessels in the harbor of Manila when the quantity of ice to be delivered or of beef or mutton to be transported shall be less than one (1) ton.

The superintendent of the plant shall give receipts for the fresh meat and stores placed in cold storage, and the unit specified therein shall be the quarter of beef, specifying whether fore or hind quarter, the carcass of the mutton, the box, and the crate. The receipt for boxes and crates will state their gross weight and the name of the stores said "to be contained therein."

That in case any beef, mutton, or other stores belonging to the subsistence department shall be lost by perils of the sea or marine disaster within the harbor of Manila while being transported to or from the insular cold-storage and ice plant, the insular government shall not be liable for any loss or damage so sustained by the subsist-

ence department.

That in case the building belonging to the insular government, in which the cold-storage space hereby leased is contained, shall be destroyed by fire or earthquake or typhoon or other casualty, or so materially injured by either of said causes that it is impracticable for the insular government to complete this contract, this contract shall thereupon cease and be determined, without liability for damage on the part of either party: *Provided*, That in the event of an accident to the machinery or other appliances of the insular cold-storage and ice plant, due to any inperfection in said machinery or appliances, or to the carelessness of the employees of the said insular cold-storage and ice plant, which renders it impossible to maintain the temperature of the cold-storage room at a degree of cold low enough to preserve the meat and the other stores belonging to the subsistence department, the insular government shall provide cold storage elsewhere for said supplies or pay to the subsistence department the money value of such of the supplies as may be so damaged as to be unserviceable, the amount to be determined by a military board of survey.

That neither this lease nor any interest therein shall be transferred to any other

party or parties, and in case of such transfer the Subsistence Department may refuse to carry out this lease either with the transferrer or the transferee, but all rights of action for any breach of this lease by said insular government are reserved to the

Subsistence Department.

That no member of, or delegate to, Congress, nor any person belonging to or employed in the military service of the United States is, or shall be, admitted to any share or part of this lease or to any benefit which may arise therefrom.

That this lease shall be subject to the approval of the commanding general, Divi-

sion of the Philippines.

In witness whereof the undersigned have hereunto placed their hands the date first hereinbefore written.

> C. A. Woodruff, Colonel and Assistant Commissary-General. INSULAR GOVERNMENT OF PHILIPPINE ISLANDS, By HENRY C. IDE, Commissioner and Secretary of Finance and Justice.

Witnesses:

HARRY E. WILKINS. Paul S. Carter.



### EXHIBIT Ja.

INSULAR COLD STORAGE AND ICE PLANT, Manila, P. I., February 5, 1902.

Statement of the official designation and capacity of the various cold storage rooms constituting the available cold storage space in the insular cold-storage and ice plant with reference to the provisions of an agreement entered into between Col. C. A. Woodruff, assistant commissary-general, for and in behalf of the subsistence department, United States Army, and Hon. Henry C. Ide, secretary of finance and justice, for and in behalf of the insular government of the Philippine Islands, on the 1st of October, 1901.

| <b>-</b>                                           | ~.                                               | Floor space. |           | Capacity.   |          |
|----------------------------------------------------|--------------------------------------------------|--------------|-----------|-------------|----------|
| Designation.                                       | Size.                                            | Size.        |           | Each.       | Total.   |
| First floor:                                       |                                                  | Sq. feet.    | Sq. feet. | Cubic feet. |          |
| Room 1A                                            | 121 feet 8 inches by 14 feet 7 inches by 8 feet. | 1,774        | 1         | 14, 194     | A        |
| Room 1B                                            | 121 feet 8 inches by 16 feet 8 inches by 8 feet. | 2, 028       | 5,576     | 16, 2228    | 44,611   |
| Room 1C                                            | 121 feet 8 inches by 14 feet 7 inches by 8 feet. | 1,774        | }         | 14, 1944    |          |
| Rooms 2, 3, 4,<br>and 5 each.                      | 130 feet 1 inch by 46 feet 7 inches by 7 feet.   | 6,060        | 24, 240   | 42,418      | 169, 672 |
| Second floor:<br>Rooms 6, 7, 8, 9,<br>and 10 each. | 180 feet 1 inch by 46 feet 7 inches by 7 feet.   | 6,060        | 30, 300   | 42, 418     | 212,090  |
|                                                    | Total cold-storage space available.              |              |           | <b></b>     | 426, 873 |

I certify that the above is correct.

LEON S. ROUDIEZ. Captain Twenty-fifth Infantry, U.S. Army, Superintendent.

Verified and found correct.

other as follows:

EDGAR K. BOURNE, Chief of Bureau of Architecture.

Approved this 26th day of February, 1902, by direction of the acting civil governor.

A. W. FERGUSSON, Executive Secretary.

# EXHIBIT K .- Certified copy of contract.

This agreement entered into at Manila, Philippine Islands, this thirtieth day of June, nineteen hundred and two, between C. F. Humphrey, assistant quartermastergeneral, United States Army, of the first part, and the insular government of the Philippine Islands, of the second part:

Witnesseth: That the said C. F. Humphrey, assistant quartermaster-general, United States Army, for and in behalf of the United States of America, and the said insular government of the Philippine Islands government and agree to and mich.

insular government of the Philippine Islands covenant and agree to and with each

 That the said insular government of the Philippine Islands shall, and by these presents does hereby, demise, let, rent, and lease to the United States of America rooms numbered 1A, 1B, 1C, 2, 3, 4, 5, 6, 7, 8, 9, and 10 in the insular cold-storage and ice plant, Manila, P. I., embracing all the present available cold-storage space in said plant (four hundred and twenty-six thousand three hundred and seventythree cubic feet) to be used by the subsistence department, U. S. Army, for the storage of fresh meats and subsistence supplies, to have and to hold the same from

the first day of July, nineteen hundred and two, to the thirtieth day of June, nineteen hundred and three. II. That the said insular government of the Philippine Islands agrees to maintain a temperature of not less than eighteen degrees nor greater than twenty-four degrees Fahrenheit, when required, in all the rooms occupied by the subsistence department

and to keep at all times in serviceable condition the loading and unloading devices, carrying rails, elevators, and scales appertaining to said plant and to furnish the use as well as the necessary mechanics to operate the same free of charge to the United States, whenever the devices can be used to facilitate and expedite the movement of

store in and out of cold storage.

That the said insular government of the Philippine Islands shall furnish the insulated lighters and steam tug of the said insular cold-storage and ice plant to receive ex-ship Manila Bay all fresh beef and mutton to be kept in cold storage for the subsistence department, but the said insular government shall not be required to furnish the labor, checkers, etc., necessary to bring the same to the scales or elevator at the outer doors of the cold-storage side of the plant or to move the same from one room to another whenever necessary for the convenience of the subsistence department.

IV. That the insulated lighters and steam tug of the insular cold-storage and ice plant shall be used to deliver fresh meat to transports in the harbor of Manila and to the subsistence depot on the Pasig River, but the said insular government is not to be required to furnish the checkers and labor required for such service; the insular cold-storage and ice plant to deliver the fresh beef, mutton, and other stores at the scales or foot of elevator, at the outside door of the cold-storage rooms: Provided, That the insular cold-storage and ice plant shall not be compelled to make deliveries of or furnish insulated lighters for the transportation of beef or mutton to U. S. transports or other Government vessels in the harbor of Manila when the quantity to be delivered or transported is less than one (1) ton.

V. The superintendent of the insular cold-storage and ice plant shall give receipts for the fresh meat and stores placed in cold storage and the unit specified therein shall be the quarter of beef, specifying whether fore or hind quarter, the carcass of mutton, the box and the crate. The receipt for boxes and crates will state their

gross weight and the name of the stores "said to be contained therein."

VI. The management of the cold-storage rooms aforesaid, the regulation of the temperature and the operation of all the machinery and plant used for producing cold and for transporting meat and other supplies from the river front to the rooms where they are to be stored, and for returning the same to the river front when needed shall be under the control and management of the superintendent of the insular cold-storage and ice plant.

VII. That in case any beef, mutton, or other stores belonging to the Subsistence Department shall be lost by perils of the sea or marine disaster within the harbor of Manila while being transported to or from the insular cold-storage and ice plant, the insular government shall not be liable for any loss or damage so sustained by the

Subsistence Department.

VIII. That in case the building belonging to the insular government, in which the cold-storage space hereby leased is contained, should be destroyed by fire, earthquake, or typhoon, or other casualty, or so materially injured by either of said causes that it becomes impracticable for the said insular government to complete this contract, this contract shall thereupon cease and be determined, without liability for damage on the part of either party: Provided, That in the event of an accident to the machinery or appliances, due to any imperfection in said machinery or appliances, or to the carelessness of the employees of the said insular cold-storage and ice plant, which renders it impossible to maintain the temperature of the cold-storage rooms at a degree of cold low enough to preserve the meat and other tores belonging to the Subsistence Department, the insular government shall provide cold storage elsewhere for said supplies as may be so damaged as to be unserviceable, the amount to be determined by a military board of survey.

IX. That for and in consideration of the above covenants and agreements the United States shall pay to the said insular government of the Philippine Islands the sum of three and one-half (\$0.03\frac{1}{2}) cents U. S. currency per cubic foot per month for

all the cold-storage space by this instrument leased.

X. That payments shall be made at the end of each calendar month, or as soon thereafter as practicable, at the office of the disbursing quartermaster at Manila, P. I.,

in the funds furnished for the purpose by the United States.

XI. That neither this lease nor any interest therein shall be transferred to any other party or parties, and in case of such transfer the United States may refuse to carry out this lease either with the transferrer or transferee, but all rights of action for any breach of this lease by the said insular government of the Philippine Islands are reserved to the United States.

XII. That no member of or delegate to Congress, nor any person belonging to or employed in the military service of the United States, is, or shall be admitted to any

share or part of this lease or to any benefit which may arise therefrom.

XIII. That this lease shall be subject to approval of the major-general, U.S. Army, Commanding the division of the Philippines.

In witness whereof the undersigned have hereunto placed their hands the date first

hereinbefore written.

C. F. HUMPHREY,

Assistant Quartermaster-General, U. S. Army, Chief Quartermaster. INSULAR GOVERNMENT OF THE PHILIPPINE ISLANDS,

By HENRY C. IDE, Secretary of Finance and Justice.

Witnesses:

GEO. P. WHITE.

Capt. of Cavalry, Quartermaster, U. S. Army. JACKSON A. DUB.

(Executed in sextuplicate.)

HEADQUARTERS DIVISION OF THE PHILIPPINES, Manila, July 28, 1902.

Approved.

By command of Major-General Chaffee:

H. O. HRISTAND. Adjutant-General.

DEPARTMENT OF FINANCE AND JUSTICE, OFFICE OF THE SECRETARY, Manila, P. I., July 31, 1902.

I hereby certify that the foregoing is a true and correct copy.

HENRY C. IDE,

Secretary of Finance and Justice.

## EXHIBIT L.—Ice contract.

This agreement entered into at Manila, Philippine Islands, on this the 30th day of June, 1902, between Colonel C. A. Woodruff, A. C. G., United States Army, for and in behalf of the United States of America, party of the first part, and the insular government of the Philippine Islands, party of the second part, witnesseth:

I. That the said party of the second part agrees to furnish as much ice per day as

may be required by the subsistence department of the United States Army, Division of the Philippines, not to exceed two-thirds (\$\frac{2}{3}\$) of the capacity of the insular cold-storage and ice plant, owned and operated by the party of the second part at Manila, which ice shall be pure and merchantable and made from distilled water and shall be delivered to the following places: 1st, on the landing platform of the plant; 2d, launches' side at plant's dock; 3d, at railway station, Tondo, Manila; 4th, transport's side, Manila Bay; and the said party of the second part shall deliver to the places above enumerated without additional cost and to such other places within the city limits as may be designated by the said party of the first part. And the said party limits as may be designated by the said party of the first part. And the said party of the second part also hereby agrees that it will provide the party of the first part ice of the quality aforesaid in excess of two-thirds (3) of the capacity of the plant, if desired, whenever it is practicable for it to do so without impairment of its obligations to other persons entitled to receive ice from the plant.

II. The said party of the first part hereby agrees that for each pound of ice so delivered and received by the party of the first part, it will pay one-half of one cent (\$0.005) per pound United States currency to the party of the second part, payable monthly at the office of the chief commissary, Division of the Philippines.

III. This contract shall continue in force from the first day of July, 1902, to the thirtieth day of June, 1903, inclusive.

IV. That point the thirt this contract nor any interest them in the line that the contract of the party of the second part, payable monthly at the contract nor any interest them in the line of the line

IV. That neither this contract nor any interest therein shall be transferred to any other party or parties, and in case of such transfer, the party of the first part may refuse to carry out this contract either with the transferrer or the transferee, but all rights of action for any breach of this contract are reserved.

. That no Member of or Delegate to Congress, or any person belonging to or employed in the military service of the United States, is or shall be admitted to any

share or part of this contract or to any benefit which may arise therefrom.

VI. That this contract shall be subject to the approval of the commanding gen-

eral, Division of the Philippines.

In witness whereof the undersigned have hereunto placed their hands on the day first hereon before written, Henry C. Ide having been authorized to execute this contract by virtue of a resolution of the United States Philippine Commission adopted on the 27th day of June, 1902, reading as follows:

"Be it resolved by the United States Philippine Commission, That Henry C. Ide, secretary of finance and justice, be hereby authorized to contract with the United States of America for furnishing ice to the United States of America from the insular coldstorage and ice plant for the period of one year from the first day of July, 1902, to the thirtieth day of June, 1903, inclusive, upon such terms and conditions as shall seem to the said secretary expedient."

C. A. WOODRUFF, Colonel, Acting Commissary-General, U. S. Army, For and in Behalf of the United States of America.

Witnesses:
B. E. TREMAINE. JACKSON A. DUR.

INSULAR GOVERNMENT OF THE PHILIPPINE ISLANDS, By HENRY C. IDE, Secretary of Finance and Justice.

HEADQUARTERS DIVISION OF THE PHILIPPINES, Manila, P. I., July 30, 1902.

Approved.

By command of Major-General Chaffee:

H. O. HEISTAND, Adjutant-General.

I hereby certify that the above is a true and correct copy.

HENRY C. IDE, Secretary of Finance and Justice.

## EXHIBIT M.

OFFICE OF CIVIL GOVERNOR OF THE PHILIPPINE ISLANDS, Manila, P. I., July 20, 1901.

Sir: I am just in receipt of the following telegram from Admiral Kempff, and desire to know, in order that I may answer the telegram, upon what terms you can store

the fresh beef and ice mentioned therein:

"I respectfully request to be informed if I can stow about 40 tons of fresh beef and 100 tons of ice in Government cold storage early next week. The Glacier will sail about August 1 and the Celtic will not arrive until early September, thus necessitating the cold storage of meat.

I have the honor to be, sir, your obedient servant,

WM. H. TAFT, Civil Governor.

Capt. L. S. ROUDIEZ, U. S. Army, In Charge Government Cold Storage Plant, Manila, P. I.

> OFFICE OF THE GENERAL SUPERINTENDENT, Manila, P. I., July 22, 1901.

His Excellency Hon. Wm. H. TAFT,

Civil Governor of the Philippine Islands, Manila, P. I.

Sir. I have the honor to acknowledge receipt of your letter of July 20, 1901, and replying thereto I would say that the fresh beef can be stored at the cold storage plant at the rate of \$2 per ton or fraction thereof.

The navy ice can not be stored, but ice manufactured at this plant can be supplied

to the Navy at the rate of \$10 per ton, delivered at the plant's dock, Pasig River,

near the Suspension Bridge.

The navy beef can be taken by our insulated lighters ex-ship Cavite.

Very respectfully,

LEON S. ROUDIEZ. Captain, Twenty-fifth Infantry, U. S. Army, General Superintendent.

JULY 20, 1901.

Admiral Kempff,

Flagship Kentucky, Cavite.

The fresh beef we can store at the rate of \$2 a ton for thirty days or fraction thereof. The ice we can not store, but we can furnish you ice at the rate of \$10 a ton, launch, side Pasig River, near Suspension Bridge. Will take beef ex-ship Cavite by our refrigerator lighters.

TAFT.

# EXHIBIT N.

Insular Cold Storage and Ice Plant,
Office of the Superintendent,
Manila, P. I., June 23, 1902.

Paymasmaster John Ross Martin, U. S. Navy, Cavite, P. I.

Sir: I have the honor to invite your attention to copy of correspondence herewith inclosed. This formed the basis of an agreement covering the keeping of beef and mutton for the Navy by the insular cold storage and ice plant. At the time this agreement was made the Subsistence Department, U. S. Army, although paying for the entire cold-storage space then available, used only about two-thirds of it, and it was thought that the navy beef could be handled in connection with the commissary beef and mutton, shifting it from room to room as required by the quantity of meat to be kept for the Subsistence Department. All the space being taken by the Subsistence Department, the charge made was intended to cover the cost of handling the meat, without any charge for refrigeration or storage. Early this year it was found, however, that the amount of fresh meat to be kept for the Subsistence Department would take up the entire space available, and in order to carry out our agreement with the Navy I found it necessary to fit up a small room for the special use of the meat kept for that Department. This caused an additional expense, directly chargeable against this duty, and it will be seen that under the circumstances it is practically impossible to take care of the navy beef at the present rate, which is \$2 per ton. The United States Subsistence Department pays at the rate of 3\frac{1}{2} cents per cubic foot for the space it occupies, but for this amount we not only bring the beef from the refrigerating ship to the plant, but also deliver it to transports, etc. As in the case of the Navy these deliveries are omitted, I believe that a rate of 3 cents per cubic foot per month, or fraction thereof, would be a fair charge for the service.

The room now exclusively used for the navy fresh meat contains 9,979 cubic feet, and while it does not quite hold all the meat when first received from the ship, requiring shifting into and from other rooms, a few issues soon relieve the congestion

and the room made to accommodate the meat safely and conveniently.

Ice can be supplied, as heretofore, at the rate of one-half cent per pound. Kindly give this matter your early attention, and oblige,

Yours, respectfully,

LEON S. ROUDIEZ, Captain, Twenty-fifth Infantry, U. S. Army, Superintendent.

U. S. NAVAL STATION, Cavite, P. I., July 29, 1903.

SIR: In reply to your esteemed favor of June 23, I have the honor to inform you that the commandant of this station has instructed me to advise you that he accepts the terms contained in your kind letter, viz, 3 cents per cubic foot per month for the cold storage of beef and mutton for the Navy for the fiscal year 1903.

Very respectfully,

John Ross Martin, Paymaster, U. S. Nary.

Capt. Leon Roudiez,
Twenty-fifth Infantry, U.S. A., Superintendent Insular Cold Storage and Ice Plant.

## EXHIBIT O.

No. 315.—AN ACT Creating a bureau of the cold storage and ice plant, and providing the method of conducting said plant and the personnel and salaries of the employes therein.

By authority of the President of the United States, be it enacted by the United States Philippine Commission, that:

SECTION 1. There is hereby created a bureau for the purpose of conducting the insular cold storage and ice plant at Manila, and disposing of the products thereof, which bureau shall be under the general control and supervision of the secretary of finance and justice. The bureau shall have the entire charge of the plant and grounds belonging to it, and of the conduct of its operations in providing cold storage, manufacturing ice and sterilized water, and of the disposal of the room available for cold storage in said plant and of the ice and sterilized water therein produced, and of the transportation necessary for all purposes of the plant, in the manner in this act provided.

SECTION 2. The plant shall be under the immediate control of a superintendent, who shall be appointed by the civil governor, with the advice and approval of the United States Philippine Commission, and who, if a civilian, shall receive a salary at the rate of three thousand six hundred dollars (\$3,600) per year; or if he be an officer of the Army detailed for that purpose, shall receive in addition to his pay as an officer of the Army, an allowance of five dollars (\$5) per day in lieu of all expenses, except cost of official transportation, and to compensate him for all commutations and allowances from which he may be excluded as an officer of the Regular

Army by reason of his detail for civil duties.

The superintendent shall give bond to the insular government in the penal sum of twenty thousand dollars (\$20,000), conditioned for the faithful discharge of all the duties of his office and proper accounting for all moneys and properties coming into his hands as superintendent, with sufficient surety, to be approved by the insular treasurer. He shall sell all the products of the plant and rent the cold storage therein, and collect all revenues due the plant, subject to the provisions hereinafter contained. He shall make estimates and requisitions for all supplies for the plant, and estimates for all appropriations necessary for the proper conduct of the plant: shall have charge of all records and books pertaining to the plant and its operations. He shall make an annual report to the civil governor, through the secretary of finance and justice, on or before the 20th day of July, showing in detail the financial operations of the plant during the previous fiscal year, and submitting any recommenda-tions which he may deem advisable in relation to the management thereof. He shall have power to regulate and apportion the duties of all employes of the bureau, with a view to securing the greatest economy and efficiency. He shall render all such reports and accounts as existing law requires, and shall likewise furnish to the secretary of finance and justice, at the expiration of each month, a brief statement of the

on or before the first of January of each year he shall submit an estimate for all material and supplies needed in the operation of the plant for the six months commencing with the first day of the next succeeding July, and on or before the first day of July of each year he shall submit estimates for all the material and supplies necessary for the operation of the plant for the six months succeeding the first day of January following, but estimates for salaries shall be submitted at such time and of January following; but estimates for salaries shall be submitted at such time and for such periods as are fixed by law for estimates in other departments of the gov-He shall have control of all transportation facilities, by land and water, necessary for the receipt of meat and other cold-storage supplies from the army and for delivering the same to the army, in accordance with contracts made by competent authority for that purpose, and for the receipt of supplies and material neces-

sary for the operation of the plant and delivery of its products.

Section 3. There may also be employed in the conduct and management of the business of the plant the following-named employees, at the compensations hereinafter named, who shall be appointed by the superintendent, in accordance with the provisions of the civil-service rules:

In the office force and sales department: One chief clerk, of class 5; one cashier and bookkeeper, of class 6; one assistant bookkeeper and sales cashier, of class 7; one and browned to the solution of class 6; one sales accountant, of class 8; one assistant sales accountant, of class B; one stenographer and typewriter, of class 9; two clerks and typewriters, each of class D; one shipping and receiving clerk, of class 9; two assistant shipping and receiving clerks, one of class 10 and one of class F; two salesmen, of class D, two salesmen, of class F; one messenger, of class B; two office boys, of class I.

In the engineering and manufacturing cold-storage department: One chief engineers, of class 4, at twenty-four hundred dollars (\$2,400) per year; three assistant engineers, one of class 5, one of class 6, and one of class 7; two electricians, one of class 5, at fifteen hundred dollars (\$1,500) per year, and one of class D; four oilers, one of class 10, one of class A, one of class B, and one of class C, at seven hundred and eighty dollars (\$780) per annum; four firemen, one of class 10, two of class A, at nine hundred and sixty dollars (\$960) each per year, and one of class B; one machinist, of class 7; one assistant machinist, of class A; four en wipers, four of class J, four of class A, at two hundred and four dollars (\$204) per year, and six of class K, at one hundred and eighty dollars (\$180) per year; twelve coal passers and assistant firemen, four of class K, at two hundred and eighty dollars (\$180) per year, and four of class J; two elevator men, one of class F and one of class J; one overseer of cold storage, of class 9; two assistant overseers of cold storage, one of class 10 and one of class J; fourteen laborers, of class K, at one hundred and ninety-two dollars (\$192) each per year; twenty-one ice-tank and cold-storage men, three of class J and eighteen of class K, at one hundred and eighty dollars (\$180) each per year.

In the land transportation department: One overseer, of class 10; sixteen teamsters, one of class A, one of class B, ten of class C, at seven hundred and eighty dollars (\$780) each per annum, and four of class C, at seven hundred and twenty dollars (\$720) each per annum; twenty stable men, of class K, at one hundred and eighty dollars (\$180) each per annum; one saddler, of class D; one blacksmith, of class 10; one wheelwright, of class 10; two blacksmith helpers, one of class H and one of

class J.

In the water transportation department: One overseer, of class 10; one assistant overseer, of class A; one patron of launch, of class H; one engineer, of class F; one assistant engineer, of class H; one boatswain, of class K, at two hundred and sixteen dollars (\$216) per annum; two firemen, of class K, at two hundred and sixteen dollars (\$180) each per annum; four sailors, of class K, at one hundred and eighty dollars (\$180) each per annum; six patrones for lorchas, of class I; six timoneros for lorchas, of class K, at one hundred and ninety-two dollars (\$192) each per annum; twelve sailors, first grade, of class K, at one hundred and eighty dollars (\$180) each per annum; twenty-four sailors, second grade, of class K, at one hundred and sixty-

eight dollars (\$168) each per annum.

For maintenance and care of buildings and grounds: One storekeeper, of class 10, at an annual salary of ten hundred and fifty dollars (\$1,050); one assistant storekeeper, of class K, at an annual salary of two hundred and sixteen dollars (\$216); two store boys, of class K, at an annual salary of one hundred and eighty dollars (\$180) each; six watchmen, of class C, four at an annual compensation of seven hundred and eighty dollars (\$780) each, and two at an annual compensation of seven hundred and twenty dollars (\$720) each; two overseers, of class 10; two assistant overseers, of class J; one house carpenter, of class 9; one assistant house carpenter, of class 10; two carpenters, of class F; one house painter, of class D; two painters, of class I; twenty laborers, four of class J, six of class K, at an annual compensation of two hundred and ten dollars (\$210) each, and ten of class K, at an annual compensation of one hundred and eighty dollars (\$180) each: Provided, That the salaries in this section named shall be maximum salaries for the several employees, and the superintendent is authorized to engage employees at lower salaries, and to increase the same to the limits herein named, from time to time, as the employees become proficient in their duties.

SECTION 4. The property and money-account clerk shall act as disbursing clerk for the bureau, in addition to his other duties, and shall be required to execute to the insular government a bond with sufficient surety, to be approved by the insular treasurer, in the penal sum of ten thousand dollars (\$10,000), conditioned for the faithful performance of his duties, and for the proper account of all funds that may come into his hands as such disbursing clerk. The cashier shall likewise give a bond to the insular government in the penal sum of twenty thousand dollars (\$20,000), conditioned and to be approved as in this section before stated. All bonds required in this act shall be recorded in the books of the insular treasurer and be

lodged with him.

SECTION 5. The cashier shall receive all moneys as collected and paid in for cold storage, ice, or distilled water, or other products of the plant, and make weekly deposits of them with the insular treasurer, to the credit of the superintendent of the plant.

SECTION 6. The chief engineer, under the supervision and direction of the superin-

tendent, shall have charge of the engineering department, which shall include all engines, compressors, boilers, pumps, generators, motors, electric lights, lighting, wiring, and fixtures, the machine shop, loading and unloading devices, including all the beef, and carrying rails to all parts of the building, the ice tanks and ice-handling devices, ice-storage room, and the storage of ice therein, distilling apparatus, cooling tanks, and condenser coils, all expansion coils, valves, and fixtures in all parts of the building, as well as the making of all repairs and additions to any or all of the machinery, apparatus, or facilities of the plant.

machinery, apparatus, or facilities of the plant.

SECTION 7. Cold storage and ice shall be provided for the army of the United States in the Philippine Islands, in accordance with the contracts at present existing between the insular government and the commanding general of the United States army, division of the Philippines, and in accordance with such further contracts

between the aforesaid parties as may be hereafter made.

SECTION 8. Ice shall be furnished and delivered to officers, soldiers, and sailors of the United States army and navy in Manila, and to employees of the civil service of the insular government, or of any of the departments thereof, or in the offices of the military government, at the same price as shall be fixed for furnishing ice to the army of the United States in accordance with the provisions of the preceding section. Suitable regulations shall be prescribed by the superintendent, subject to the approval of the secretary of finance and justice, to prevent the abuse of this privilege, and to guard against its being availed of by other persons than those entitled thereto.

and to guard against its being availed of by other persons than those entitled thereto.

Section 9. The plant shall not engage in competition with private individuals or corporations in providing cold storage, or ice, or distilled water, but, should there be any cold-storage space available not required by the army of the United States under its contract with the insular government, such space may be made available for private individuals, at prices to be fixed by the superintendent, with the approval of the secretary of finance and justice; but the terms so fixed shall be such as not to create a competition with existing industries. Ice and distilled water produced in the plant, if in excess of the demands for the purposes specified in sections 7 and 8, may be disposed of to the public at large, under such restrictions, to be fixed by the superintendent, with the approval of the secretary of finance and justice, as shall not constitute a competition with existing industries.

SECTION 10. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited, in accordance with section 2 of "An act prescribing the order of procedure by the commission in the enactment of laws"

passed September 26, 1900.

Section 11. This act shall take effect on January 1, 1902.

Enacted December 10, 1901.

AN ACT so amending act No. 315, organizing the bureau of the cold storage and ice plant, as to authorize an increase in the personnel of said bureau.

By authority of the President of the United States, be it enacted by the United States Philippine Commission, that—

SECTION 1. Section 3 of act No. 315, entitled "An act creating a bureau of the cold storage and ice plant, and providing the method of conducting said plant and the personnel and salaries of the employees therein," is hereby amended in the following particular:

(1) By striking out all that portion of said section that is under the heading "In the office force and sales department," and inserting in lieu thereof the following

words

"One chief clerk, of class 5; one cashier and bookkeeper, of class 6; one assistant bookkeeper and sales cashier, of class 7; one property and money account clerk, of class 6; one sales accountant, of class 7; one assistant sales accountant, of class C; 2 clerks, of class 8; one stenographer and typewriter, of class 8; two clerks and typewriters each, of class C; one shipping and receiving clerk, of class 8; one assistant shipping and receiving clerk, of class B; one messenger, of class B; two salesmen, of class D; two salesmen, of class F; two checkers, of class H; two office boys, of class I."

(2) By striking out the heading "In the engineering and manufacturing coldstorage department" and inserting in lieu thereof, as a heading, the following words:

"In the engineering, manufacturing, and cold-storage department," and by striking out all the remainder of said paragraph and inserting in lieu thereof the following:

"One chief engineer, of class 4, at twenty-four hundred dollars (\$2,400) per year; three assistant engineers, one of class 5, one of class 6, and one of class 7; one electrician of class 7, one electrician of class C (provided that whenever it should be found impracticable to obtain a qualified electrician to fill the position of class 7, the superintendent is authorized to employ in lieu of the electrician of class 7 one electrician of class D and one of class E); four oilers, one of class 10, one of class A, one of class B, one of class C, at seven hundred and eighty dollars (\$780) per annum; four firemen, one of class 10, two of class A, at nine hundred and sixty dollars (\$960); each per year, and one of class B; one machinist, of class 7; three assistant machinists, one of class 10, one of class A, and one of class G; one pipe fitter, of class A; fourteen wipers, four of class J, four of class K, at two hundred and four dollars each per year, and six of class K, at one hundred and eighty dollars (\$180) each per year; twelve coal passers and assistant firemen, four of class K, at two hundred and four dollars (\$204) each per year, four of class K, at one hundred and eighty dollars (\$180) each per year, and four of class J; three elevator men, one of class F, one of class H, and one of class J; one overseer of cold storage, of class 9; two assistant overseers of cold storage, one of class 10 and one of class J; fourteen laborers, of class K, at one hundred and ninety-two dollars (\$192) each per year; twenty-one ice-tank and coldstorage men, three of class J and eighteen of class K, at one hundred and eighty dollars (\$180) each per year."

(3) By striking out all of that portion of said section that is under the heading "In the land transportation department," and inserting in lieu thereof the follow-

ing words:
"One overseer, of class 9; sixteen teamsters, one of class A, one of class B, ten o class C, at seven hundred and eighty dollars (\$780) each per annum, and four of class C, at seven hundred and twenty dollars (\$720) each per annum; twenty stable men, of class K, at one hundred and eighty dollars (\$180) each per annum; one saddler, of class D; one blacksmith, of class 9; one wheelwright, of class 10; two blacksmith helpers, one of class H and one of class J."

(4) In the paragraph under the heading "In the water transportation department," by striking out the words "of class 10," in the first line, and inserting in

lieu thereof the words "of class 8."

(5) By adding to the number of laborers therein authorized, two laborers, of

SECTION 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited, in accordance with section 2 of "An act prescribing the order of procedure by the Commission in the enactment of laws," passed September 26, 1900.

Section 3. This act shall take effect on its passage.

Enacted.

Norg.—These amendments were embodied in acts No. 430 and 437 of the Philippine Commission.

#### EXHIBIT III.

INSULAR COLD STORAGE AND ICE PLANT, OFFICE OF THE SUPERINTENDENT, Manila, P. I., September 25, 1902.

The Secretary of Finance and Justice, Manila, P. I.

Sir: In compliance with your request of the 19th instant I have the honor to inclose herewith a supplement to my annual report of the operation of the insular cold storage and ice plant, showing the revenues and expenditures of the plant during July and August, 1902.

Very respectfully, LEON S. ROUDIEZ, Captain, Twenty-fifth Infantry, U. S. Army, Superintendent. SUPPLEMENT TO THE ANNUAL REPORT OF THE OPERATION OF THE INSULAR COLD STORAGE AND ICE PLANT FOR THE FISCAL YEAR 1902, PREPARED AT THE REQUEST OF THE HONORABLE THE SECRETARY OF FINANCE AND JUSTICE IN ORDER TO BRING THE DETAILS IN RELATION TO THE PLANT DOWN TO THE DATE WHICH MAY BE COVERED BY THE REPORTS FROM OTHER BUREAUS.

Statement of ice, distilled water, cold storage, and all other sources of revenue; stores handled, expenditures, etc., during the months of July and August, 1902.

ICB.

| Sold during fiscal year ending June 30, 1902       pounds         Sold during July, 1902       pounds       2, 161, 151         Sold during August, 1902       do       1, 992, 683                                                          |                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
|                                                                                                                                                                                                                                              | 4, 153, 834                |
| Totalpounds.                                                                                                                                                                                                                                 | 25, 935, 201               |
| DISTILLED WATER.                                                                                                                                                                                                                             |                            |
| Sold and distributed free during fiscal year ending June 30, 1902.gallons<br>Given away during July, 1902, on account of the cholera epi-                                                                                                    | 652, 908                   |
| demic gallons 18, 402 Given away during August, 1902, on account of cholera epi-                                                                                                                                                             |                            |
| demic       gallons       8,047         Sold during August, 1902       do       8,650                                                                                                                                                        |                            |
|                                                                                                                                                                                                                                              | 35, 099                    |
| Totalgallons.                                                                                                                                                                                                                                | 688, 007                   |
| STORES HANDLED.                                                                                                                                                                                                                              |                            |
| Fresh meat handled during fiscal year ending June 30, 1902pounds  Stores handled during fiscal year ending June 30, 1902do  On account of the United States Navy:  Fresh beef, 215 quarterspounds37, 525  Fresh mutton, 27 carcassesdo1, 350 | 7, 710, 808<br>4, 075, 524 |
| On account of Subsistence Department, United States Army:                                                                                                                                                                                    |                            |
| Fresh beef, 11,349 quarterspounds 1, 986, 175<br>Fresh mutton, 2,962 carcassesdo 148, 100                                                                                                                                                    |                            |
| 2, 134, 275                                                                                                                                                                                                                                  | 2, 173, 150                |
| Other stores:                                                                                                                                                                                                                                | 2, 110, 100                |
| Butterpounds. 110, 642                                                                                                                                                                                                                       |                            |
| Beef, chippeddodo14, 718                                                                                                                                                                                                                     | ı                          |
| Edamdo439                                                                                                                                                                                                                                    | ì                          |
| Cream. do 618                                                                                                                                                                                                                                |                            |
| Lard                                                                                                                                                                                                                                         |                            |
| Milk, highland cream                                                                                                                                                                                                                         |                            |
| Ox tonguedodo140                                                                                                                                                                                                                             |                            |
| Ox tongue       do       140         Sausage, Vienna       do       21,404                                                                                                                                                                   |                            |
| Veal, loafdo                                                                                                                                                                                                                                 | •                          |
|                                                                                                                                                                                                                                              | 204, 195                   |
| Totalpounds                                                                                                                                                                                                                                  | 13, 163, 677               |

# Revenues and expenditures, July and August, 1902.

#### REVENUES.

|                                                                                                          | Cold storage.                   |                   | Ice.                            |                            |                              |                               |
|----------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|---------------------------------|----------------------------|------------------------------|-------------------------------|
| Date.                                                                                                    | Subsistence<br>depart-<br>ment. | Navy.             | Subsistence<br>depart-<br>ment. | All other.                 | Total.                       | Aggregate.                    |
|                                                                                                          |                                 |                   |                                 |                            |                              |                               |
| Total revenues for fiscal yea<br>Supplement to include A                                                 | r ending June 3<br>Au           | 0, 1902           |                                 |                            | !<br>                        | \$313, 242. 35                |
| Total revenues for fiscal yes<br>Supplement to include A<br>gust 31, 1902:<br>July, 1902<br>August, 1902 | \$14.928.05                     | 9299.87<br>299.87 | \$4, 900. 19<br>4, 100. 55      | \$6, 399. 44<br>6, 602. 08 | \$26, 522. 05<br>25, 925. 05 | \$313, 242. 35<br>52, 447. 10 |

#### EXPENDITURES.

| Date,                                                                                |                         | Operation of the plant proper.               |                      | Water transportation<br>one launch and<br>seven lighters. |                              | Aggregate.                   |
|--------------------------------------------------------------------------------------|-------------------------|----------------------------------------------|----------------------|-----------------------------------------------------------|------------------------------|------------------------------|
|                                                                                      | Salaries.               | Supplies.                                    | Salaries.            | Supplies.                                                 |                              |                              |
|                                                                                      |                         |                                              |                      |                                                           |                              |                              |
| Total expenditures for fis<br>Supplement to include<br>gust 31, 1902:<br>July, 1902. | e Au-  <br>\$7, 138, 24 | une 30, 1902 .<br>\$4, 845. 57<br>2, 788, 66 | \$995.08<br>1,106.50 | \$335.51<br>153.71                                        | \$13, 314. 50<br>11, 233. 09 | \$194, 192, 2<br>24, 547, 49 |

Manila, P. I., September 25, 1902.

Respectfully submitted.

LEON S. ROUDIEZ, Captain, Twenty-Afth Infantry, U.S. Army, Superintendent.

### EXHIBIT IV.

THE GOVERNMENT OF THE PHILIPPINE ARCHIPELAGO,
OFFICE OF THE AUDITOR,
Manila, October 1, 1902.

The SECRETARY OF FINANCE AND JUSTICE.

Sir: In compliance with your request of recent date, I have the honor to transmit herewith a statement showing the receipts of the government of the archipelago and the provincial governments thereunder during the fiscal year 1902, as shown by the accounts submitted to this office but not wholly audited, and a statement showing the expenditures on account of the fiscal year 1902, to June 30, 1902, as shown by the accounts as rendered, the audit of which is likewise incomplete at this date.

I have added, in accordance with your verbal suggestion, a consolidated statement of the items entering into the general revenue accounts of the various provincial treasurers, and a supplemental statement covering the general revenue account of

the treasurer of the archipelago to September 30, 1902.

I submit also a statement of the financial transactions of the government of the Subig Bay Naval Reservation, which, by direction of the President, was placed under the control of the Navy Department.

Respectfully,

A. L. LAWSHE, Auditor.

COMBINED STATEMENT OF THE RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF THE PHILIPPINE ARCHIPELAGO FOR THE FISCAL YEAR 1902, TO JUNE 30, 1902.

THE GOVERNMENT OF THE PHILIPPINE ARCHIPELAGO,

OFFICE OF THE AUDITOR,

Manila, P. I., October 1, 1902.

Sir: Pursuant to your request, I have the honor to submit the following preliminary report, showing the receipts and disbursements of the government of the

Philippine Archipelago for the fiscal year 1902, to June 30, 1902:

The audit of the accounts of the fiscal year is not completed at this early date, and the statements herein submitted are compiled from both audited and unaudited sources for the purpose of showing approximately the receipts and expenditures of the islands for the period stated. The amounts stated are, therefore, subject to such changes as the complete audit may indicate, but they will vary from the statements now submitted by a very small percentage.

The annual report for the fiscal year 1902 will be compiled and submitted at as early a date as practicable, as required by rule 38 of act No. 90, and will embrace all transactions of the fiscal year 1901 which remained unsettled when the annual report for that year was submitted, as well as all transactions during the fiscal year 1902.

#### ORGANIZATION AND PERSONNEL.

The organization of the office and the personnel of the executive staff at the close of the fixed wars were as follows:

of the fiscal year were as follows:

Auditor, A. L. Lawshe; deputy auditor, W. W. Barre; chief clerk, W. H. Clarke; book-keeping division, W. Y. Handy, chief; customs division, A. J. Gibson, chief; provincial division, O. H. Tibbott, chief; postal division, W. A. Walsh, chief; miscellaneous divisions, (a) R. Howard, chief; (b) A. M. Easthagen, chief; property division, C. A. Smith, chief.

The authorized force of the office was an auditor, a deputy auditor, a chief clerk, 10 clerks of class 5, 3 clerks of class 6, 4 clerks of class 7, 8 clerks of class 8, 10 clerks of class 9, 4 clerks of class 10, 4 clerks of class A, 2 clerks of class B, 2 clerks of class C, 2 clerks of class E, 2 clerks of class F, 2 clerks of class I, and 4 messengers.

On July 1, 1902, the above force was increased by 5 clerks of class 6, 1 clerk of class 7 1 clerk of class 8, and 2 clerks of class 10, and decreased by 1 clerk of class 5.

## GENERAL REVENUE ACCOUNT OF THE TREASURER.

Following is the general revenue account of the treasurer of the archipelago, by months, as audited. From the balance, \$6,667,927.71, shown on hand June 30, 1901, in the annual report for 1901 the sum of \$445,014.93, Spanish seized funds, is deducted, this sum not being general revenue available for appropriation:

| Character of items.                                                                                                         |                                                                               | Debits.                        | Credits.              |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------|-----------------------|
| July, 1901.                                                                                                                 |                                                                               |                                |                       |
| Balance due government June 30 Deposits on account of— Customs Internal revenue Miscellaneous                               | \$752, 085, 854<br>111, 552, 53<br>84, 420, 264                               | \$6, 222, 912. 78              |                       |
| Refunds to appropriations Withdrawals by— Accountable warrants Settlement warrants.                                         | \$862, 127. 37                                                                | 948, 058. 65<br>783, 755. 69   | <b>\$863, 584. 97</b> |
| Balance due government                                                                                                      |                                                                               |                                | 7, 041, 142, 15       |
| Total                                                                                                                       |                                                                               | 7, 904, 727. 12                | 7, 904, 727. 12       |
| August, 1901.                                                                                                               |                                                                               |                                |                       |
| Balance due government July 31 Deposits on account of— Customs Internal revenue Post-offices. Miscellaneous City of Manila. | \$623, 554. 641<br>37, 482. 191<br>29, 036. 19<br>30, 085. 10<br>33, 564. 661 |                                |                       |
| Refunds to appropriations                                                                                                   |                                                                               | 758, 722. 794<br>523, 941. 101 | ioogle                |

| Character of items.                                                                                                                                                                                           | Debits.                                                           | Credits.                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------|
| August, 1901—Continued.  Withdrawals by—                                                                                                                                                                      | 612.34                                                            |                                      |
| Postal covering-in warrant 29 Baiance due government.                                                                                                                                                         | , 036. 19                                                         | \$1, 185, 342, 85<br>7, 133, 463, 20 |
| Total                                                                                                                                                                                                         |                                                                   |                                      |
| September, 1901.                                                                                                                                                                                              |                                                                   |                                      |
| Balance due government August 31                                                                                                                                                                              | 7, 133, 463. 20                                                   |                                      |
| Customs                                                                                                                                                                                                       | 113. 55<br>146. 72<br>334. 034<br>361. 104<br>791, 965. 41        |                                      |
| Refunds to appropriations         Withdrawals by—           Accountable warrants         ,982           Settlement warrants         22,                                                                       | 190. 27                                                           |                                      |
| Balance due government                                                                                                                                                                                        |                                                                   | 1, 005, 144, 144<br>7, 015, 160, 77  |
| Total                                                                                                                                                                                                         | 8, 020, 304. 91                                                   | 8, 020, 304. 91                      |
| October, 1901.                                                                                                                                                                                                |                                                                   |                                      |
| Balance due government September 30.                                                                                                                                                                          | 7, 015, 160. 77                                                   |                                      |
| Internal revenue                                                                                                                                                                                              | , 628. 661<br>, 010. 801<br>, 759. 701<br>, 601. 76               |                                      |
| Refunds to appropriations Withdrawals by — Accountable warrants 1,175. Settlement warrants 10                                                                                                                 | 889, 000. 93<br>300, 796. 96<br>827. 59                           | t t                                  |
| Balance due government                                                                                                                                                                                        |                                                                   | 1, 186, 182, 774<br>7, 018, 775, 884 |
| Total                                                                                                                                                                                                         |                                                                   | 8, 204, 958. 66                      |
| November, 1901.                                                                                                                                                                                               | !                                                                 |                                      |
| Balance due government October 31                                                                                                                                                                             | 7, 018, 775. 88                                                   | a.                                   |
| Internal revenue 14<br>Miscellaneous 71                                                                                                                                                                       | , 382, 30<br>, 850, 32<br>, 494, 30<br>, 163, 164<br>896, 890, 08 |                                      |
| Refunds to appropriations Withdrawals by Accountable warrants 511 Settlement warrants 5                                                                                                                       | 73, 264. 24                                                       |                                      |
| Balance due government                                                                                                                                                                                        |                                                                   | 517, 259. 414<br>7, 470, 670. 79     |
| Total                                                                                                                                                                                                         | I                                                                 | 7, 987, 930. 21                      |
| December, 1901.                                                                                                                                                                                               | <del></del>                                                       |                                      |
| Balance due government November 30                                                                                                                                                                            |                                                                   | <u>.</u> [                           |
| Deposits on account of—         635           Customs         6           Internal revenue         9           Post-offices         38           Miscellaneous         41           City of Manila         79 | , 540. 34<br>, 900. 35<br>, 015. 94<br>, 558. 364<br>, 217. 54    |                                      |
| Postal covering-in warrant 30                                                                                                                                                                                 | i                                                                 | 1, 839, 528. 08                      |
| Balance due government                                                                                                                                                                                        |                                                                   | 6, 642, 944. 461                     |
| Total                                                                                                                                                                                                         | 8, 482, 472. 49                                                   | 8, 482, 472, 491                     |

| Character of items.                                                                                                                                                                                   | Debits.                      | Credits.                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------------------|
| January, 1902.                                                                                                                                                                                        |                              |                                                     |
| Balance due government December 81                                                                                                                                                                    | \$6,642,944.46               |                                                     |
| Deposits on account of—       785, 996.08         Customs       785, 996.08         Internal revenue       8, 363.28         Miscellaneous       50, 020.83         City of Manila       111, 511.99  |                              |                                                     |
| Refunds to appropriations.  Withdrawals by— Accountable warrants                                                                                                                                      | 906, 891. 12<br>126, 431. 86 |                                                     |
|                                                                                                                                                                                                       |                              | \$1, 366, 815. 914                                  |
| Difference due to change in official rate of exchange in the conversion of local to United States currency  Balance due government                                                                    | 16, 594. 70 <u>1</u>         | 236, 612. 39<br>6, 088, 433. 841                    |
| Total                                                                                                                                                                                                 | 7, 691, 862. 15              | . 7, 691, 862, 15                                   |
| February, 1902.                                                                                                                                                                                       |                              |                                                     |
| Balance due government January 31                                                                                                                                                                     | 6, 088, 488. 841             |                                                     |
| Customs                                                                                                                                                                                               | 871, 854, 52<br>224, 094, 70 |                                                     |
| Difference due to change in official rate of exchange in the conversion of local to United States currency  Balance due government.                                                                   | 5, 501. 81                   | 498, 226. 14<br>6, 696, 658. 784                    |
| Total                                                                                                                                                                                                 | 7, 189, 884. 871             | 7, 189, 884. 87                                     |
| March, 1902.                                                                                                                                                                                          |                              | <del></del>                                         |
| Balance due government February 28.                                                                                                                                                                   | 6, 696, 658. 731             |                                                     |
| Deposits on account of—   Customs   768, 824. 80     Internal revenue   6, 075. 19     Post-offices   38, 165. 21     Miscellaneous   90, 818. 64     City of Manila   66, 655. 90                    | 965, 589. 64<br>135, 257. 74 |                                                     |
| Refunds to appropriations.         Withdrawals by—         Accountable warrants       915, 354, 994         Settlement warrants       6, 598, 82         Postal covering-in warrant       30, 165, 21 | 135, 257. 74                 | 952, 114. 024                                       |
| Difference due to change in official rate of exchange in the conversion of local to United States currency  Balance due government.                                                                   | 8, 818. 57                   | 6, 849, 160, 66                                     |
| Total                                                                                                                                                                                                 | 7 901 974 891                |                                                     |
| April, 1902.                                                                                                                                                                                          | 7,801,274.684                | 7,801,274.684                                       |
| Balance due government March 31                                                                                                                                                                       | 6, 849, 160. 66              |                                                     |
| Deposits on account of—   Customs                                                                                                                                                                     | 785, 689, 54<br>851, 686, 18 |                                                     |
| Withdrawals by—         1,448,204.47           Accountable warrants         9,655.96                                                                                                                  | 5072, 5070, 20               |                                                     |
| Difference due to change in official rate of exchange in the conversion of local to United States currency.  Balance due government.                                                                  | 6, 607. 65 <u>1</u>          | 1, 457, 860. 42<br>893, 112. 45<br>6, 142, 121. 161 |
| *                                                                                                                                                                                                     | 5 000 004 cc:                |                                                     |
| Total                                                                                                                                                                                                 | 7, 993, 094. 084             | 7, 993, 094. 084                                    |

| Character of items.                                                                                                                                                                                         | Debits.                                                   | Credits.                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------------------|
| <b>M</b> ay, 1502.                                                                                                                                                                                          |                                                           |                                      |
| Balance due government April 30                                                                                                                                                                             | <b>\$</b> 6, 142, 121, 16 <del>1</del>                    |                                      |
| Customs         602, 875, 39           Internal revenue         12, 551, 92           Miscellaneous         49, 722, 55           City of Manila         265, 074, 09                                       | ·                                                         |                                      |
| Befunds to appropriations                                                                                                                                                                                   | 930, 223, 95<br>141, 947, 82                              |                                      |
| Withdrawals 5y       1,425,527,54         Accountable warrants       1,425,727,54         Settlement warrants       11,440,71                                                                               | ·<br>                                                     | 81 49¢ 0¢u 05                        |
| Difference due to change in official rate of exchange in the conver-<br>sion of local to United States currency  Balance due government                                                                     | 4, 496. 88                                                | \$1, 436, 968. 25<br>5, 781, 821. 56 |
| Total                                                                                                                                                                                                       |                                                           | 7, 218, 789. 81                      |
| June, 1902.                                                                                                                                                                                                 |                                                           |                                      |
| Balance due government May 31                                                                                                                                                                               | 5, 781, 821, 561                                          |                                      |
| Customs       \$759, 658, 15         Internal revenue       4, 722, 66         Miscellaneous       36, 670, 62         City of Manila       109, 202, 70         Refundable export duties       64, 498, 13 | 974, 747. 26                                              |                                      |
| Refunds to appropriations.         Withdrawals by—         Accountable warrants       \$1,038,826.44         Settlement warrants       18,467.33                                                            | 295, 717, 60                                              | 1,057,298.77                         |
| Difference due to change in official rate of exchange in the conver-<br>sion of local to United States currency                                                                                             | ' 13, 87                                                  | . 03<br>5, 995, 006. 49              |
| Total                                                                                                                                                                                                       | 7, 052, 300. 294                                          | 7, 062, 300. 29                      |
| RECAPITULATION.                                                                                                                                                                                             | ·                                                         |                                      |
| Balance due government June 30, 1901<br>Total deposits.<br>Total refunds to appropriations<br>Total withdrawals                                                                                             | \$6, 222, 912. 78<br>10, 516, 751. 44<br>3, 209, \$54. 36 | \$18,361,320.70                      |
| Total differences due to change in official rate of exchange in the conversion of local to United States currency                                                                                           | 37, 083, 49                                               | 629, 724. 87<br>5, 995, 006. 49      |
| Grand total                                                                                                                                                                                                 | 19 996 052 07                                             | 19, 986, 052. 07                     |

## AVAILABLE MONTHLY BALANCES.

Following is a statement of the general revenues in the treasury of the archipelago available for appropriation at the close of each month of the fiscal year, expressed in United States currency:

| July, 1901    | <b>\$</b> 3, 974, 625, 81 |
|---------------|---------------------------|
| August        |                           |
| September     |                           |
| October       | 3, 774, 617. 97           |
| November      | 4, 240, 163, 403          |
| December      | 4, 474, 558, 63           |
| January, 1902 |                           |
| February      | 3, 382, 421, 551          |
| March         | 4, 133, 838. 08           |
| April         | 2, 489, 136, 17           |
| May           | 3, 284, 301. 11           |
| ne            | 3, 999, 426. 47           |

## THE TREASURY ACCOUNT.

The foregoing statement of deposits in and withdrawals from the Treasury embraces all transactions within the fiscal year 1902, without reference to the period for which the collections, as so deposited, were made, and also without reference to the fiscal year for the service of which the withdrawals of funds were to be expended.

In addition to the items included in this statement the Treasurer is charged on the books of the Auditor with a sum amounting, approximately, to half a million dollars United States currency on account of Spanish seized funds, and on account of money and property on special deposit, some of which items have no ascertained value. These charges are set forth in detail in the annual report for the fiscal year 1901, pages 16 to 21, inclusive. Pursuant to section 12 of the act of Congress of July 1, 1902, these seized funds and special deposits, under action of the Commission, are to be converted into ascertained amounts and carried to the general fund of the treasury.

# LOSSES BY CHANGES IN RATIO BETWEEN INSULAR AND UNITED STATES CURRENCY.

Until January 1, 1902, the official ratio between local or Mexican currency and United States currency was two dollars of the former to one dollar of the latter. Due to conditions not necessary here to discuss, the commercial ratio between the two currencies began varying materially about this time from this ratio, and to meet the condition thus arising the official ratio was changed on the 1st of January to \$2.10 of local currency to \$1 of United States currency. It soon became apparent, however, that the local currency had been overvalued in this adjustment. Public dues in consequence were almost entirely paid in local or Mexican currency at the official ratio.

Local or Mexican currency continued to depreciate during the quarter, and the ratio was again changed on April 1 by the civil governor to \$2.27 of local currency to \$1 of United States currency. This ratio likewise, as it proved, overvalued local currency, which continued to be offered for public dues to the practical exclusion of United States currency.

## RESULTING LOSSES TO THE TREASURY.

The treasurer had in his hands on the 1st day of January, when the change in the official ratio occurred, the sum of \$9,937,720.53 local currency, which made necessary a credit in the gold expression of his account amounting to \$236,612.39, this being in fact an actual loss in gold value to the insular treasury. Likewise on the 1st day of April the treasurer had \$11,023,335.76 of local currency in his hands, and it became necessary to give him an additional credit in the gold expression of his account of \$393,112.45 by reason of the change in the official ratio from \$2.10 to 1 to \$2.27 to 1, or a total of \$629,724.87.

Some of the warrants drawn prior to January 1, 1902, were not presented to the treasurer for payment until after that date, and, while nominally expressed in United States currency, were payable in local currency at the ratio at which issued. This made it necessary to debit the treasurer with the gains to the gold expression of his account arising from this source, such gains to June 30 amounting to \$37,033,49.

arcount arising from this source, such gains to June 30 amounting to \$37,033.49.

The treasurer's account, while here expressed in United States currency, is kept in the high of a superpart of the large of the lar

in the kinds of currency actually deposited and withdrawn.

The accounts of all disbursing officers having been expressed in United States currency, in anticipation of the adoption of gold as the standard of value, it likewise became necessary to credit these officers in their accounts with the difference in gold value between the local currency in their hands at the old ratio and at the new. The loss in gold value on this account was therefore very large, but the actual amount can only be stated when the accounts of the fiscal year are fully audited and aggregated in the ledgers of this office.

## DIFFICULTIES IN THE ACCOUNTING.

Some of the difficulties encountered by this office in the settlement of the accounts of the fiscal year 1902 will be appreciated in view of the statement that at one time disbursing officers were handling two kinds of currency involving, in effect, five standards of value. They were expending appropriations disbursable in United States currency; appropriations, or appropriations disbursable one-half in United States currency and one-half in local currency at the ratio of two to one; local currency and one-half in local currency at the ratio of two to one; local currency and one-half in local currency at the ratio of two to one; local currency and one-half in local currency at the ratio of two to one; local currency and one-half in local currency at the ratio of two to one; local currency and one-half in local currency at the ratio of two to one; local currency and one-half in local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to one; local currency at the ratio of two to

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rency appropriations disbursable at \$2.10 to \$1, and appropriations disbursable in local currency at \$2.27 to \$1. The difficulties arising under such a complicated system were almost insuperable, especially as all accounts were required to be stated to the War Department expressed in United States currency. The debit and credit differences to be adjusted were so numerous as greatly to impede the progress of the accounting work. In this extremity a provision was included in act No. 389 (section 4) which made unavailable all moneys undrawn from the treasury theretofore appropriated at a ratio other than \$2.27 to \$1, with certain specified exceptions.

#### SALARIES PAID IN LOCAL CURRENCY WITHOUT DISCRIMINATION.

Salaries of officers, clerks, and employees in the insular service were necessarily paid in local currency at the ratio at which the money was appropriated. This resulted in loss to the recipients of this currency, which was not equal in commercial value to the United States currency represented by the obligation. This was more especially true in Manila than in some of the provinces, where local currency continued to circulate in small amounts at even the old ratio of two to one. Whatever loss there was, however, was borne in just proportion by all, from the civil governor to the humblest employee. Many complaints, both written and oral, were made to the auditor, but as the accounts were settled according to law, this office was without further jurisdiction in the matter.

The rate at the present time and since July 7, 1902 (\$2.35 to \$1), perhaps slightly undervalues the local currency, as United States currency is now being paid in liberal proportion for public dues. Salaries are being paid in local currency at the

same ratio and no complaints are being received.

## SEPARATE ACCOUNTING NECESSARY.

Congress having failed to provide a stable currency for the islands, as anticipated, this office does not deem it longer practicable to continue the rendition of accounts expressed in United States currency. It is vital to the proper workings of this bureau that appropriations be made by currencies and that accounts of receipts and disbursements be likewise rendered separately by currencies according to the transactions. This will eliminate the necessity for all conversions from one currency to the terms of another, as well as the adjustment of debit and credit differences in the accounts which has resulted in much embarrassment and delay in the accounting work. Under authority of the Secretary of War and the Commission this change of policy is practically agreed upon and is being introduced as rapidly as possible.

## ORGANIZATION OF CIVIL BUREAUS.

With the inauguration of a civil governor at the beginning of the fiscal year the organization of many civil bureaus in charge of civil officers ensued, and the disbursing officers were rapidly changed from military officers to civilian appointees under act No. 145. At the close of the fiscal year there were but few military officers disbursing insular funds except for harbor improvements, construction of roads and bridges, payment of native scouts, signal service, and for civil affairs in unorganized territory.

On September 6, pursuant to the provisions of act No. 222, the service was further organized by creating four executive departments. The tabulated statements of receipts and disbursements by bureaus embraced in this report are included for convenience under their respective department heads from the beginning of the fiscal year, bureaus organized prior to September 6 being grouped under the department

to which then assigned.

#### THE REVENUES.

The following are statements tabulated by departments, bureaus, and offices, showing the revenues, under appropriate classifications, derived from insular sources during the fiscal year:

# INSULAR REVENUES.

# DEPARTMENT OF FINANCE AND JUSTICE.

|                                                                                                                      |                                                         | ,                                                                |                           |
|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------------------|---------------------------|
| Source of revenue.                                                                                                   | Fiscal year<br>1902.                                    | Source of revenue.                                               | Fiscal year<br>1902.      |
|                                                                                                                      |                                                         |                                                                  |                           |
| BUREAU OF CUSTOMS AND IMMI-<br>GRATION.                                                                              |                                                         | BUREAU OF CUSTOMS AND IMMI-<br>GRATION—continued.                |                           |
| Manila:                                                                                                              |                                                         | 1                                                                |                           |
| Imports                                                                                                              | \$6,051,185.44<br>673,267.685<br>45,088.475             | Jolo-Continued.                                                  |                           |
| EXPOTU)                                                                                                              | 678, 267. 685                                           | Increased duties on liguida-                                     | \$171.56                  |
| Foreign tonnage<br>Coastwise tonnage                                                                                 | 70, 377. 165                                            | tion                                                             | 616.73                    |
| Storage, labor, and drayage .                                                                                        | 30, 887. 48                                             | Coastwise tonnage                                                | 362, 65                   |
| Fines, penalties, and forfei-                                                                                        |                                                         | Storage, labor, and drayage                                      | 92.05                     |
| tures.<br>Extra services of employees .                                                                              | 83, 965, 07<br>8, 717, 255<br>1, 811, 33<br>10, 777, 66 | Fines, penalties, and forfeit-                                   | 00.40                     |
| Sale of highly forms                                                                                                 | 1 811 83                                                | Extra services of employees.                                     | 63. 40<br>31. 95*         |
| Sale of blank forms<br>Special licenses                                                                              | 10, 777, 66                                             | Sale of blank forms                                              | 31. 95°<br>51. 44         |
| Auction sales                                                                                                        |                                                         | Special licenses                                                 | 127. 25                   |
| Immigrant fees                                                                                                       | 12, 215. 00<br>11, 789. 99<br>3, 024. 30                | Auction sales                                                    | 460.60                    |
| Chinese emigrant fees<br>Consular fees                                                                               | 11,789.99                                               | Immigrant fees<br>Chinese emigrant fees                          | 166. 00<br>369. 50        |
| Miscellaneous fees                                                                                                   | 3, 129. 38                                              | Consular fees                                                    | 97.50                     |
| Duties on merchandise with-                                                                                          |                                                         | Miscellaneous fees                                               | 168.94                    |
| drawn from warehouse                                                                                                 | 237, 872, 395                                           | Whariage                                                         | 404. 07<br>339. 70        |
| Compensation of storehouse                                                                                           | 9 997 69                                                | Sale of customs stamps                                           | 339.70                    |
| keepers                                                                                                              | 2,897.63<br>45,781.66                                   | Total                                                            | 61, 074. 385              |
| Sale of customs stamps                                                                                               | 45, 781. 66<br>11, 285. 37                              | l i                                                              | 01,074.000                |
| •                                                                                                                    |                                                         | Zamboanga:                                                       |                           |
| Total                                                                                                                | 7, 272, 092, 82                                         | Imports                                                          | 89, 050, 54<br>1, 067, 42 |
| Iloilo:                                                                                                              |                                                         | Exports                                                          | 1,007.42                  |
| Imports                                                                                                              | 474, 304. 17                                            | tion                                                             | 61.55                     |
| KThorte                                                                                                              | 44, 626. 87                                             | Foreign tonnage                                                  | 624.07                    |
| Increased duties on liquida-                                                                                         | 999 66                                                  | Coastwise tonnage                                                | <b>372.33</b>             |
| tion<br>Foreign tonnage                                                                                              | 333. 66<br>2, 457. 17                                   | Fines penalties and forfeit.                                     | 56.94                     |
| Coastwise tonnage                                                                                                    | 4,544.54                                                | ures                                                             | 322. 62                   |
| Storage, labor, and drayage .                                                                                        | 228.735                                                 | Sale of blank forms<br>Special licenses                          | 38, 145                   |
| Fines, penalties, and forfei-                                                                                        | 450.50                                                  | Special licenses                                                 | 186.89                    |
| tures                                                                                                                | 456.58<br>87.15                                         | Auction sales Immigrant fees Chinese emigrant fees Consular fees | 85. 00<br>94. 00          |
| Sale of blank forms                                                                                                  | 426.54                                                  | Chinese emigrant fees                                            | 136.50                    |
| Sale of blank forms<br>Special licenses                                                                              | 426. 54<br>514. 75                                      | Consular fees                                                    | 136.50<br>27.88           |
| Immigrant fees                                                                                                       | 187.00                                                  | miscenameous iees                                                | 132.93                    |
| Congrier food                                                                                                        | 366.05<br>1 969 19                                      | Wharfage                                                         | 607. 62<br>272. 36        |
| Miscellaneous fees                                                                                                   | 1, 863. 18<br>2, 413. 72                                | Sale of customs stamps                                           | 212.00                    |
| WINKING                                                                                                              | 00, 102, 00                                             | Total                                                            | 48, 136. 295              |
| Miscellaneous receipts                                                                                               | 2, 616. 66                                              | 1                                                                |                           |
| Duties on merchandise with-<br>drawn from warehouse                                                                  | 22, 880. 31                                             | Siassi:<br>Imports                                               | 8, 432. 77                |
| Sale of customs stamps                                                                                               | 1.864.52                                                | Exports                                                          | 55. 73                    |
| Pilotage                                                                                                             | 1,864.52<br>1,676.28                                    | Increased duties on liquids-                                     |                           |
| m-4-1                                                                                                                | FOR PRO COL                                             | tion                                                             | 47.75                     |
| Total                                                                                                                | 597, 779. 865                                           | Foreign tonnage                                                  | 91, 82<br>9, 17           |
| Cebu:                                                                                                                | i                                                       | Special licenses                                                 | .50                       |
| Imports                                                                                                              | 401, 086. 24                                            | Immigrant fees<br>Chinese emigrant fees                          | 82.00                     |
| Exports                                                                                                              | 115, 084. 175                                           | Chinese emigrant fees                                            | 60.50                     |
| tion                                                                                                                 | 595.13                                                  | Miscellaneous fees                                               | 9. 81<br>102. 22          |
| Foreign tonnage                                                                                                      | 2, 176, 755                                             | Sale of customs stamps                                           | 102, 22<br>89, 70         |
| Coastwise tonnage                                                                                                    | 5, 804. 425<br>187. 796                                 | · - 1                                                            |                           |
|                                                                                                                      | 187.796                                                 | Total                                                            | 8, 931. 47                |
| rines, penalues, and forier-                                                                                         | 4, 761. 225                                             | Grand total                                                      | 8, 533, 691. 26           |
| Extra services of employees .                                                                                        | 282.55                                                  | Grand Water                                                      | 0,000,001.20              |
| Sale of blank forms                                                                                                  | 257. 28                                                 |                                                                  |                           |
| Fines, penalties, and forfeitures  Extra services of employees Sale of blank forms.  Special licenses. Auction sales | 186. 68<br>40. 065                                      | Nonentry ports.                                                  |                           |
| Immigrant fees                                                                                                       | 40.066<br>328.00                                        | Aparri:<br>Pilotage                                              | 691. 24                   |
| Chinese emigrant fees                                                                                                | 243.03                                                  | Pilotage<br>Sale of stamps<br>Fines, penalties, and forfeit-     | 120, 47                   |
| Consular fees                                                                                                        | 243. 03<br>2, 796. 06<br>1, 578. 915                    | Fines, penalties, and forfeit-                                   |                           |
| Miscellaneous fees                                                                                                   | 1,578.915                                               |                                                                  | 75.00                     |
| Wharfage<br>Pilotage                                                                                                 | 10, 307. 97<br>1, 375. 81                               | Sale of blank forms                                              | 134. 30<br>2, 880. 57     |
| Sale of customs stamps                                                                                               | 3, 634. 32                                              |                                                                  |                           |
| _                                                                                                                    |                                                         | Total                                                            | 3,901.58                  |
| Total                                                                                                                | 550, 676. 421                                           | Total                                                            | 5 <b>. 6</b> 0            |
| Jolo:                                                                                                                |                                                         | Batangas:                                                        |                           |
| Imports                                                                                                              | 56, 820. 27                                             | Sale of stamps                                                   | 264.50                    |
| Exports                                                                                                              | 780.775                                                 | Sale of blank forms                                              | 68,00                     |
|                                                                                                                      |                                                         | Digitized                                                        | by GOOGIC                 |

# DEPARTMENT OF FINANCE AND JUSTICE-Continued.

| Source of revenue.                                                          | Fiscal year<br>1902.     | Source of revenue.                                    | Piscal year<br>1902. |
|-----------------------------------------------------------------------------|--------------------------|-------------------------------------------------------|----------------------|
| BUREAU OF CUSTOMS AND IMMI-<br>GRATION—continued.                           |                          | BUREAU OF CUSTOMS AND IMMI-<br>GRATION—continued.     |                      |
| Nonentry ports—Continued.                                                   |                          | Nonentry ports—Continued.                             |                      |
| Batangas—Continued.<br>Special licenses                                     | \$1, 264. 165            | Iba:<br>Sale of stamps                                |                      |
| Total                                                                       | 1,596.665                | Special licenses                                      | 9.60                 |
| Baybay:                                                                     |                          | Total                                                 | 11.40                |
| Sale of blank forms<br>Special licenses                                     | 34. 62<br>5. 02          | Iligan: Sale of stamps                                | 2. 20                |
| Total                                                                       | 39. 64                   | Special licenses                                      |                      |
| Bogo, special licenses. Bolinao, special licenses. Bulan, special licenses. | 1. 32<br>9. 18<br>1. 565 | Total                                                 | 27.33                |
| -                                                                           |                          | Sale of stamps                                        | 277.79               |
| Boganga: Miscellaneous fees Sale of blank forms                             | 42, 19<br>. 60           | Fines, penalties, and forfeit-<br>ures                | 20.00                |
| TotalBoac, special licenses                                                 | 42, 79                   | Sale of blank forms<br>Special licenses               | 77.78<br>1,281.89    |
|                                                                             | 12.50                    | TotalLucena, special licenses                         | 1, 657. 46<br>45. 00 |
| Calivo;<br>Special licenses                                                 | 1.75                     | Interia, special freeises                             | 40.00                |
| Miscellaneous fees                                                          | 107. 40                  | Maasin:<br>Sale of blank forms                        | 16.65                |
| Total                                                                       | 109. 15                  | Special licenses                                      | 37.75                |
| Capiz:                                                                      |                          | Total                                                 | 54.40                |
| Sale of stamps                                                              | 221.73                   | Masinloc, special licenses Mauban, special licenses   | 29. 45               |
| ures                                                                        | 69, 65<br>26, 28         | Oroquiete, special licenses Pasacao, special licenses | 8, 18<br>5, 00       |
| Special licenses Miscellaneous fees                                         | 271.31<br>1.31           | Palanoc:                                              |                      |
| Total                                                                       | 590, 28                  | Sale of stamps                                        | 325.02               |
| Carigara, special licenses                                                  | 17.075                   | tures                                                 | 200.00<br>30.20      |
| Catbalogan:<br>Sale of stamps                                               | 169.00                   | Special licenses                                      | 305.08               |
| Sale of blank forms<br>Special licenses                                     | 3.00<br>51.55            | Total                                                 | 860.30               |
| Total                                                                       | 228.55                   | Rombion:<br>Fines, penalties, and forfei-             |                      |
| Cottabato:                                                                  |                          | tures                                                 | 364. 32<br>15. 70    |
| Sale of stamps                                                              | 26. 40<br>1. 30          | Special licenses                                      | 442.26               |
| Special licenses                                                            | 206. 96                  | Miscellaneous fees                                    | 24.76                |
| Total                                                                       | 234.65                   | Total                                                 | 847.04               |
| Cagayan, special licenses  Daet, special licenses                           | 27.08<br>8.50            | Siassi:                                               | 10.90                |
| Dapitan, special licenses                                                   | 7.76                     | Sale of stamps                                        | 10.30<br>2.00        |
| Dumaguete: Sale of blank forms                                              | 4.60                     | Total                                                 | 12.30                |
| Special licenses                                                            | 20. 384                  | San Fernando, Union:                                  |                      |
| Total                                                                       | 24.984                   | Sale of stamps                                        | 370. 79<br>141. 00   |
| Dumanjug:                                                                   | 40 ~                     | Special licenses                                      | 1, 440. 70           |
| Sale of stamps                                                              | 42. 29<br>42. 60         | Total                                                 | 1, 952. 49           |
| Special licenses                                                            | 212, 71<br>100, 65       | San Jose de Buenavista:                               |                      |
| ļ.                                                                          | 898, 25                  | Sale of stamps                                        | 62. 00<br>16, 33     |
| Total                                                                       | 7.87±<br>9.00            | Special licenses                                      | 93.44                |
| Isabela:                                                                    |                          | TotalSan Jose de Lagonoy, sale of                     | 171.77               |
| Sale of blank forms<br>Special licenses                                     | . 50<br>21. 24           | stamps                                                | 46. 20               |
| •                                                                           |                          | licenses                                              | 20.38                |
| Total                                                                       | 21.74                    | Silay, special licenses                               | 4. 33                |

#### DEPARTMENT OF FINANCE AND JUSTICE-Continued.

| Source of revenue.                                | Fiscal year<br>1902.  | Source of revenue.                                | Fiscal year<br>1902. |
|---------------------------------------------------|-----------------------|---------------------------------------------------|----------------------|
| BUREAU OF CUSTOMS AND IMMI-<br>GRATION—Continued. |                       | BUREAU OF CUSTOMS AND IMMI-<br>GRATION—continued. |                      |
| Nonentry ports—Continued.                         |                       | Noncntry ports—Continued.                         |                      |
| Salomague: Special licenses.                      | <b>\$</b> 1,50        | Surigao—Continued.<br>Special licenses            | \$288.75             |
| Miscellaneous fees                                | 7.40                  | Total                                             | 755. 69<br>. 75      |
| Total                                             | 8, 90<br>1, <b>75</b> | Tacloban:                                         |                      |
| ⇔nogon:                                           |                       | Pilotage                                          | 972. 50<br>707. 60   |
| Sale of blank forms                               | . 10                  | Fines, penalties, and for-                        |                      |
| Special licenses                                  | 691.43                | feitures                                          | 5.00<br>47.86        |
| Total                                             | 691, 53               |                                                   | 612.08               |
| =                                                 |                       | Special licenses                                  | 190, 55              |
| Surigao:                                          |                       | Miscellaneous fees                                | 5.00                 |
| Sale of stamps                                    | 238. 44               | 1                                                 |                      |
| Fines, penalties, and for-                        |                       | Total                                             | 2, 540. 09           |
| feitures                                          | 200.00                | Virac, special licenses                           | 21.40                |
| Sale of blank forms                               | 28. 50                | Grand total at nonentry                           | 17 007 00            |
|                                                   | ,                     | ports                                             | 17, 067. 23          |

# BUREAU OF INTERNAL REVENUE.

Under the provisions of the municipal and provincial codes many of the sources from which internal-revenue collections had been derived were transferred to the provinces as rapidly as they were organized, and the refund of collections previously made to the province of origin was authorized.

# Internal-revenue collections.

| Province.      | Station and source of revenue.      | Fiscal year<br>1902.  |
|----------------|-------------------------------------|-----------------------|
| Abra           | Banguedk                            |                       |
|                | Îndustrial taxes<br>Stamps sold     | \$558.28<br>13.01     |
|                |                                     | 566.24                |
| Albay          | Virac:                              | 0.005.40              |
|                | Industrial taxes<br>Urbana taxes    | 2, 605, 40<br>126, 56 |
| · ·            | Certificates of registration        |                       |
|                | Stamps sold                         |                       |
|                |                                     | 2, 853. 11            |
| Besilan Island | Isabela:                            | 5.00                  |
|                | Certificates of registration        | 5. 87<br>17, 51       |
|                | •                                   | 22, 88                |
| Cagayan        | Aparri:                             | 22,00                 |
|                | Industrial taxes                    | 3,547.27              |
|                | Urbana taxes                        | 343.67                |
|                | Certificates of registration        |                       |
|                | Stamps sold                         |                       |
|                | Forestry receipts                   | 1, 414. 69            |
| :              | Miscellaneous receipts              | 22. 45                |
|                | Industrial taxes                    | 4, 063, 91            |
|                | Urbana taxes                        |                       |
|                | Stamps sold                         | 269.62                |
| :              | Miscellaneous receipts              | 12. 26                |
|                |                                     | 10,054.88             |
| Çeba           | Argao: Certificates of registration | 1.10                  |
|                | Industrial taxes                    | 129, 50               |
|                | Urbana taxes                        |                       |
|                | Certificates of registration        | 78. 20                |
|                | Stamps sold                         |                       |
|                | Certificates of registration        | . 10                  |
|                | Stamps sold                         | 17.87                 |
|                | Digitized by                        | 293,50                |

# Internal-revenue collections—Continued.

| Province.    | Station and source of revenue.                                                                                                                                                                             | Fiscal year<br>1902.                                                               |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Gotabato     | Cotabato:     Certificates of registration     Stamps sold.     Forestry receipts.     Miscellaneous receipts. Polloc:     Industrial taxes     Urbans taxes     Certificates of registration Stamps sold. | 10, 073. 80<br>38. 87                                                              |
|              |                                                                                                                                                                                                            | 10, 404. 48                                                                        |
| Dapitan      | Dapitan: Industrial taxes Certificates of registration Stamps sold Miscellaneous receipts.                                                                                                                 | 1, 012. 90<br>129. 93<br>325. 50<br>89. 01                                         |
|              |                                                                                                                                                                                                            | 1, 557. 84                                                                         |
| Davao        | Davao: Industrial taxes Urbana taxes Stamps sold                                                                                                                                                           | 576. 34<br>29. 87<br>30. 13                                                        |
| Ilocos Norte | Leong:                                                                                                                                                                                                     | 636.34                                                                             |
| ·            | Industrial taxes. Urbana taxes Certicates of registration Stamps sold Forestry receipts. Salomague: Stamps sold                                                                                            | 1, 684. 78<br>71. 33<br>17. 30<br>167. 08<br>212. 90<br>59. 28                     |
| ı            | 1                                                                                                                                                                                                          | 2, 212. 67                                                                         |
| Ilocos Sur   | Candon:     Industrial taxes.     Urbana taxes     Stamps sold     Vigan:     Industrial taxes.     Urbana taxes     Certificates of registration     Stamps sold     Forestry receipts.                   | 771. 22<br>116. 50<br>35. 35<br>2, 015. 72<br>373. 55<br>5. 00<br>184. 36<br>2. 73 |
|              | ·                                                                                                                                                                                                          | 3, 504. 43                                                                         |
| Isabela      | Ilagan: Industrial taxes Urbana taxes Stamps sold                                                                                                                                                          | 3, 376, 30<br>130, 69<br>45, 90                                                    |
|              | i                                                                                                                                                                                                          | 3, 552. 89                                                                         |
| Jolo Island  | Jolo: Certificates of registration Stamps sold Forestry receipts Miscellaneous receipts                                                                                                                    | 7. 94<br>822. 98<br>821. 24<br>2. 12                                               |
|              | J                                                                                                                                                                                                          | 1, 154. 28                                                                         |
| Laguna       | Binan: Industrial taxes Urbana taxes Certificates of registration Stamps sold Calamba:                                                                                                                     | . 90<br>3. 50                                                                      |
|              | Industrial taxes Urbana taxes Stamps sold                                                                                                                                                                  | 1, 119. 70<br>168. 67<br>30. 97                                                    |
|              | Santa Cruz: Industrial taxes. Urbana taxes Certificates of registration Stamps soid Forestry receipts.                                                                                                     | 9, 638, 01<br>504, 96<br>1, 60<br>396, 39<br>10, 35                                |
|              | Digitized by Goog I                                                                                                                                                                                        | 12, 208. 78                                                                        |

# Internal-revenue collections-Continued.

| Urbana taxes Certificates of registration Stamps sold Forestry receipts Mining receipts Miscellaneous receipts Miscellaneous receipts Oroquieta: Certificates of registration Stamps sold.  Nueva Vizcaya Solano: Industrial taxes Urbana taxes Stamps sold.  Samar Calbayog: Industrial taxes. Urbana taxes Certificates of registration Stamps sold oregistration Stamps sold oregistration Stamps sold oregistration Stamps sold Catbalogan: Industrial taxes. Urbana taxes Urbana taxes Stamps sold Guiuan: Certificates of registration Stamps sold Guiuan: Certificates of registration Stamps sold Forestry receipts  Tayabas Guinayangan: Stamps sold Industrial taxes. Urbana taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$64, 164. 6<br>19, 642. 6<br>187. 7<br>8, 430. 0<br>9, 792. 8<br>56. 0<br>882. 8<br>92, 606. 2<br>14. 8<br>44. 6<br>26. 1<br>85. 0 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| Industrial taxes.  Urbana taxes Certificates of registration Stamps sold Forestry receipts Mining receipts Miscellaneous receipts Miscellaneous receipts Oroquieta: Certificates of registration Stamps sold  Nueva Vizcaya Solano: Industrial taxes Urbana taxes Stamps sold  Samar Calbayog: Industrial taxes Urbana taxes Certificates of registration Stamps sold Catbalogan: Industrial taxes Urbana taxes Stamps sold Cattelogan: Industrial taxes Urbana taxes Stamps sold Guiuan: Certificates of registration Stamps sold Guiuan: Grifficates of registration Stamps sold Guiuan: Certificates of registration Stamps sold Guiuan: Certificates of registration Stamps sold Guiuan: Certificates of registration Stamps sold Forestry receipts  Tayabas Guinayangan: Stamps sold  Union San Fernando: Industrial taxes Urbana taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 19, 642. 65<br>187. 76<br>8, 430. 00<br>9, 792. 85<br>56. 00<br>882. 86<br>92, 606. 22<br>14. 86<br>44. 66<br>26. 10                |
| Certificates of registration Stamps sold Forestry receipts Mining receipts Miscellaneous receipts  Miscellaneous receipts  Oroquieta: Certificates of registration Stamps sold  Nueva Vizcaya  Solano: Industrial taxes Urbana taxes Stamps sold  Calbayog: Industrial taxes Urbana taxes Certificates of registration Stamps sold Catbalogan: Industrial taxes Urbana taxes Stamps sold Catbalogan: Industrial taxes Urbana taxes Stamps sold Guiuan: Certificates of registration Stamps sold Forestry receipts  Tayabas  Guinayangan: Stamps sold  Forestry receipts  Tayabas  Guinayangan: Stamps sold  Industrial taxes Urbana taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 187. 76<br>8, 490. 00<br>9, 792. 85<br>56. 00<br>882. 86<br>92, 606. 22<br>14. 33<br>44. 66<br>26. 10                               |
| Stamps sold.  Forestry receipts. Mining receipts. Miscellaneous receipts. Miscellaneous receipts.  Oroquieta: Certificates of registration Stamps sold.  Nueva Vizcaya Solano: Industrial taxes. Urbana taxes Stamps sold.  Samar Calbayog: Industrial taxes. Urbana taxes Certificates of registration Stamps sold Cathalogan: Industrial taxes. Urbana taxes Stamps sold Griuan: Certificates of registration Stamps sold Griuan: Certificates of registration Stamps sold Griuan: Certificates of registration Stamps sold Forestry receipts.  Tayabas Guinayangan: Stamps sold Industrial taxes Urbana taxes Stamps sold Forestry receipts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 8, 430, 00<br>9, 792, 85<br>56, 00<br>382, 81<br>92, 606, 22<br>14, 83<br>44, 66<br>26, 10                                          |
| Forestry receipts Mining receipts Miscellaneous receipts Miscellaneous receipts Oroquieta; Certificates of registration Stamps sold Nueva Vizcaya Solano: Industrial taxes Urbana taxes Stamps sold Calbayog: Industrial taxes Urbana taxes Certificates of registration Stamps sold Catbalogan: Industrial taxes Urbana taxes Certificates of registration Stamps sold Guiuan: Certificates of registration Stamps sold Forestry receipts  Siassi: Stamps sold Forestry receipts  Tayabas  Guinayangan: Stamps sold Industrial taxes Urbana taxes | 9, 792. 8:<br>56. 00<br>382. 8i<br>92, 606. 2i<br>14. 8:<br>44. 60<br>26. 10                                                        |
| Misamis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 56. 06<br>382. 8<br>92, 606. 2<br>14. 3<br>44. 6<br>26. 10                                                                          |
| Misamis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 92, 606. 2<br>14. 8<br>44. 6<br>26. 1                                                                                               |
| Misamis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 14. 8<br>44. 6<br>26. 1                                                                                                             |
| Certificates of registration Stamps sold.  Nueva Vizcaya Solano: Industrial taxes. Urbana taxes Stamps sold.  Calbayog: Industrial taxes. Urbana taxes Certificates of registration Stamps sold. Catbalogan: Industrial taxes. Urbana taxes Stamps sold. Catbalogan: Industrial taxes. Urbana taxes Stamps sold. Guiuan: Certificates of registration Stamps sold.  Guiuan: Certificates of registration Stamps sold.  Guiuan: Certificates of registration Stamps sold.  Guiuan: Certificates of registration Stamps sold.  Forestry receipts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 44. 60<br>26. 10                                                                                                                    |
| Certificates of registration Stamps sold.  Nueva Vizcaya Solano: Industrial taxes Urbana taxes Stamps sold.  Samar Calbayog: Industrial taxes. Urbana taxes Certificates of registration Stamps sold Catbalogan: Industrial taxes. Urbana taxes Stamps sold Gatiuan: Certificates of registration Stamps sold Guiuan: Certificates of registration Stamps sold  Stamps sold  Forestry receipts  Tayabas Guinayangan: Stamps sold  Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 26. 10                                                                                                                              |
| Stamps sold.  Solano:  Industrial taxes.  Urbana taxes  Stamps sold.  Samar.  Calbayog:  Industrial taxes.  Urbana taxes  Certificates of registration  Stamps sold  Catbalogan:  Industrial taxes.  Urbana taxes  Stamps sold  Guiuan:  Certificates of registration  Stamps sold  Guiuan:  Stamps sold  Stamps sold  Forestry receipts  Industrial taxes  Urbana taxes  Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 26. 10                                                                                                                              |
| Industrial taxes Urbana taxes Stamps sold.  Calbayog: Industrial taxes. Urbana taxes Certificates of registration Stamps sold Catbalogan: Industrial taxes. Urbana taxes Stamps sold Guituan: Certificates of registration Stamps sold  Stamps sold  Forestry receipts  Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 85.0                                                                                                                                |
| Industrial taxes Urbana taxes Stamps sold.  Calbayog: Industrial taxes. Urbana taxes Certificates of registration Stamps sold Catbalogan: Industrial taxes. Urbana taxes Stamps sold Guituan: Certificates of registration Stamps sold  Forestry receipts  Industrial taxes Urbana taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                     |
| Samar Calbayog: Industrial taxes. Urbana taxes Certificates of registration Stamps sold Catbalogan: Industrial taxes. Urbana taxes Stamps sold Guivan: Certificates of registration Stamps sold Guivan: Certificates of registration Stamps sold Forestry receipts  Slassi: Stamps sold Forestry receipts  Tayabas Guinayangan: Stamps sold  Union San Fernando: Industrial taxes. Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 107 0                                                                                                                               |
| Stamps sold.  Calbayog: Industrial taxes. Urbana taxes Certificates of registration Stamps sold. Catbalogan: Industrial taxes. Urbana taxes Stamps sold. Guiuan: Certificates of registration Stamps sold.  Stamps sold.  Guiuan: Certificates of registration Stamps sold.  Stamps sold.  Stamps sold.  Stamps sold.  Stamps sold.  Forestry receipts.  Tayabas.  Guinayangan: Stamps sold.  Forestry receipts.  Tayabas.  Guinayangan: Stamps sold.  Endustrial taxes. Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 127.6                                                                                                                               |
| Calbayog: Industrial taxes. Urbana taxes Certificates of registration Stamps sold Catbalogan: Industrial taxes. Urbana taxes Stamps sold Guiuan: Certificates of registration Stamps sold Stamps sold Stamps sold Guiuan: Certificates of registration Stamps sold Stamps sold Forestry receipts.  Tayabas Guinayangan: Stamps sold Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 84. 0<br>50. 1                                                                                                                      |
| Industrial taxes Urbana taxes Certificates of registration Stamps sold Catbalogan: Industrial taxes Urbana taxes Stamps sold Guiuan: Certificates of registration Stamps sold Guivan: Certificates of registration Stamps sold  Forestry receipts   Forestry receipts  Curion San Fernando: Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 211.8                                                                                                                               |
| Industrial taxes Urbana taxes Certificates of registration Stamps sold Catbalogan: Industrial taxes Urbana taxes Urbana taxes Stamps sold Guiuan: Certificates of registration Stamps sold  Stamps sold  Forestry receipts  Fayabas Guinayangan: Stamps sold  Forestry receipts  Crificates of registration Stamps sold  Forestry receipts  Fayabas Guinayangan: Stamps sold  Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 211.0                                                                                                                               |
| Urbana taxes Certificates of registration Stamps sold Catbalogan: Industrial taxes. Urbana taxes Stamps sold Guitan: Certificates of registration Stamps sold Stamps sold Forestry receipts.  Fayabas Guinayangan: Stamps sold Union San Fernando: Industrial taxes Urbana taxes Certificates of registration Stamps sold Forestry receipts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                     |
| Stamps sold Catbalogan: Industrial taxes. Urbana taxes Stamps sold Guituan: Certificates of registration Stamps sold Stamps sold  Stamps sold  Guinayangan: Stamps sold Forestry receipts  Cunion San Fernando: Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1, 287. 5                                                                                                                           |
| Stamps sold Catbalogan: Industrial taxes. Urbana taxes Stamps sold Guituan: Certificates of registration Stamps sold Stamps sold  Stamps sold  Guinayangan: Stamps sold Forestry receipts  Cunion San Fernando: Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 100.0                                                                                                                               |
| Catbalogan: Industrial taxes. Urbana taxes Stamps sold Guiuan: Certificates of registration Stamps sold.  Stamps sold.  Stamps sold.  Forestry receipts.  Tayabas.  Guinayangan: Stamps sold  Industrial taxes. Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | . 10<br>8. 3                                                                                                                        |
| Industrial taxes. Urbana taxes Stamps sold Guiuan: Certificates of registration Stamps sold  Siassi Stamps sold  Forestry receipts  Forestry receipts  Curion San Fernando: Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                     |
| Stamps sold Guiuan: Certificates of registration Stamps sold  Stamps sold  Stamps sold  Forestry receipts  Guinayangan: Stamps sold  Union San Fernando: Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,741.2<br>225.18<br>47.9                                                                                                           |
| Guiuan: Certificates of registration Stamps sold Siassi: Stamps sold Forestry receipts.  Tayabas Guinayangan: Stamps sold Union San Fernando: Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 225. 18                                                                                                                             |
| Certificates of registration Stamps sold  Slassi: Stamps sold Forestry receipts  Tayabas  Guinayangan: Stamps sold  Union  San Fernando: Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 47.9.                                                                                                                               |
| Stamps sold  Stamps sold  Stamps sold  Forestry receipts  Tayabas  Guinayangan: Stamps sold  Union  San Fernando:  Industrial taxes  Urbana taxes  Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | . 44                                                                                                                                |
| Siassi Island                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | .5                                                                                                                                  |
| Stamps sold  Forestry receipts  Guinayangan: Stamps sold  Union  San Fernando: Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3, 411. 3                                                                                                                           |
| Stamps sold  Forestry receipts  Guinayangan: Stamps sold  Union  San Fernando: Industrial taxes Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                     |
| Tayabas Guinayangan: Stamps sold —  Union San Fernando: Industrial taxes. Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 86.6                                                                                                                                |
| Tayabas Guinayangan: Stamps sold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 10. 2                                                                                                                               |
| Union San Fernando: Industrial taxes. Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 46, 9                                                                                                                               |
| Union San Fernando: Industrial taxes. Urbana taxes Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                     |
| Industrial taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 9, 4                                                                                                                                |
| Urbana taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                     |
| Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2, 296. 8                                                                                                                           |
| Ceremones of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 57.3<br>2.7                                                                                                                         |
| Stamps sold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 161. 9                                                                                                                              |
| Forestry receipts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 871.0                                                                                                                               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2, 889. 8                                                                                                                           |
| Zambales Iba:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                     |
| Industrial taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 980. 8                                                                                                                              |
| Urbana taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 29. 2                                                                                                                               |
| Stamps sold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 18.8                                                                                                                                |
| Industrial taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 218.2                                                                                                                               |
| Stamps sold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 32. 19<br>278. 7                                                                                                                    |
| Forestry receipts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 278.7                                                                                                                               |
| ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1,507.6                                                                                                                             |
| Zamboanga: Zamboanga:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                     |
| Industrial taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3, 100. 9                                                                                                                           |
| Urbana taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 275.8                                                                                                                               |
| Certificates of registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 5.0                                                                                                                                 |
| Stamps sold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 474.2                                                                                                                               |
| Forestry receipts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2,017.8                                                                                                                             |
| anacematicom receipts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 74 0                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 74. 9<br>5 948 7                                                                                                                    |
| Grand total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 74. 9<br>5, 948. 7<br>155, 733. 9                                                                                                   |

The internal revenue collections in the city of Manila accrued for the most part from July 1 to August 7, or prior to the inauguration of the charter government.

# Department of finance and justice.

| Source of revenue.                                   | Fiscal year<br>1902. |
|------------------------------------------------------|----------------------|
| Bureau of insular cold storage and ice plant:        |                      |
| Sales of ice                                         | \$106, 235, 62       |
| Miscellaneous sales                                  | 2,619.45             |
| Rent of cold storage                                 | 183, 061. 62         |
| Total                                                | 291, 916. 69         |
| Bureau of justice:                                   |                      |
| Supreme court, Manila.                               | 2,554.72             |
| Court of first instance—                             | _,                   |
| City of Manils                                       | 8,691,245            |
| First district                                       | 375, 67              |
| Second district                                      | . 847.97             |
| Third district                                       | 4, 206, 14           |
| Fourth district                                      | 1,048.09             |
| Fifth district                                       |                      |
| Sixth district                                       |                      |
| Seventh district                                     |                      |
| Eighth district                                      | 1, 425. 66           |
| Ninth district                                       | 1,071.98             |
| Tenth district                                       | 915. 57              |
| - Eleventh district                                  | 660.70               |
| Twelfth district                                     | 435.88               |
| Thirteenth district                                  | 178.76               |
| Fourteenth district                                  | 83.08                |
| Special court, island of Negros                      | 257.07               |
| Total                                                |                      |
| Total collections, department of finance and justice | 9, 022, 855. 042     |

### DEPARTMENT OF COMMERCE AND POLICE.

#### THE POST-OFFICE SERVICE.

The financial concerns of the postal service of the archipelago are conducted as in the United States. All expenditures are made pursuant to appropriations, but each postmaster, under specific authority of the director of posts, as provided in rule 34 of act 90, pays the expenses of his office out of the receipts of his office, or if his revenues are insufficient, from funds transferred to him by the postmaster at Manila, the designated depositary for postal revenues. The receipts and expenditures of the postal service are covered into and withdrawn from the insular treasury by warrant and counter-warrant, as provided in rule 37 of the act above cited, when the accounts for a quarter are audited and certified.

Following is a statement of the receipts and disbursements of the various post-offices in the archipelago to June 30, as audited:

| -                                          | due Gov-<br>ernment. | Stamp stock<br>sold.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | on second-<br>class<br>matter. | Waste<br>paper and<br>twine sold. | Box rent. | Deposita. | Drafts for<br>collection. | ferred from<br>money<br>order (fees).                                                       | balance<br>due late<br>post-<br>master. | Balance<br>due post-<br>master. | Total<br>debits.  |
|--------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------|-----------|-----------|---------------------------|---------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------|-------------------|
| 110                                        |                      | \$13.58<br>352.43                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 8                              |                                   |           |           | \$310.00                  |                                                                                             |                                         |                                 | \$13.53<br>662.43 |
|                                            | 01 02                | .53.<br>.24.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                |                                   |           |           | 764 00                    |                                                                                             |                                         | 8.5                             |                   |
|                                            |                      | 3.5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                |                                   |           |           | 3 2                       |                                                                                             |                                         |                                 | 8                 |
| 1 1                                        |                      | 14. 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                   |           |           | 19.00                     | -<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- |                                         |                                 | 2.2               |
| 50.0                                       |                      | 5.58<br>8.58                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                |                                   |           |           | 20.00                     |                                                                                             |                                         |                                 | 컱성                |
| 1902),                                     |                      | 92                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                |                                   |           |           |                           | _                                                                                           |                                         |                                 | ; <del>S</del>    |
| 0000                                       |                      | 9.16                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                |                                   |           |           |                           |                                                                                             |                                         |                                 | 337               |
| 72                                         |                      | 21.57                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                | \$7.49                            |           |           | 101 03                    |                                                                                             |                                         |                                 | 1.662             |
|                                            |                      | 498.89                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                   |           |           | 3                         |                                                                                             |                                         |                                 | 4                 |
| 1902                                       | :                    | 8<br>8<br>8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                |                                   |           |           |                           |                                                                                             | <b>61</b> 43                            |                                 | ដូធ               |
|                                            |                      | 194. 57                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                |                                   |           |           |                           |                                                                                             | 2                                       | .21                             | 3                 |
| Cabagan Nuevo, established Feb. 1,<br>1902 |                      | 85.08                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                | _                                 |           |           |                           |                                                                                             |                                         |                                 | 8                 |
|                                            |                      | 651.96                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                   |           |           |                           |                                                                                             | 118.14                                  | 2.51                            | 12.               |
| <u>:</u>                                   | 8                    | 1,290.26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                |                                   |           |           | 396.00                    |                                                                                             | E. 38                                   | :                               | 1,705.38          |
|                                            |                      | 1,413.02                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                |                                   |           |           | 847.06                    |                                                                                             |                                         | 20.30<br>30.30                  | .1                |
| <u>:</u>                                   | 8                    | 4, 209, 01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                | 4.40                              | 00.00     |           | 8                         |                                                                                             |                                         |                                 | 4, 218            |
| 1001                                       | 06.10                | 4,<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000<br>20,000 | 91.60                          |                                   | \$138.50  |           | 39. 61                    |                                                                                             |                                         |                                 | 200               |
| Cottabato, established Nov. 5, 1901        |                      | 360.73                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                   |           |           |                           |                                                                                             |                                         |                                 | 8                 |
| <u>:</u><br>:                              |                      | 2.87                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                |                                   |           |           | 90                        |                                                                                             |                                         |                                 | 2.5               |
| 1901                                       |                      | 2,008.21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                |                                   |           |           | 430.00                    |                                                                                             |                                         |                                 | o, 433            |
| 0.7                                        |                      | 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |                                   |           |           |                           |                                                                                             |                                         |                                 |                   |
|                                            |                      | 156.32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                   |           |           |                           |                                                                                             |                                         |                                 | 156.              |
| 1y o1,                                     |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                                   |           |           | 50.00                     |                                                                                             |                                         |                                 | 100               |
| _                                          |                      | 19.87                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                |                                   |           |           |                           |                                                                                             |                                         |                                 | 13                |
|                                            |                      | 89.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                |                                   |           |           |                           |                                                                                             |                                         |                                 |                   |
|                                            | :                    | 127.85                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | :                              |                                   |           |           |                           |                                                                                             |                                         |                                 | 25                |
|                                            |                      | 5, 429, 70                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 107.19                         |                                   | 962 89    |           | 620.00                    |                                                                                             |                                         |                                 | 6.824             |
| -                                          | 14.82                | 1,047.25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                | 1.00                              |           |           | 460.00                    |                                                                                             |                                         |                                 | 1, 523.07         |
|                                            |                      | 186.10<br>52.10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                                   |           |           |                           |                                                                                             |                                         |                                 | <u>8</u>          |
|                                            |                      | 588.05                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                   |           |           | 150.00                    |                                                                                             |                                         |                                 | 86.               |

|                                                                      | due Gov-<br>ernment. | Stamp stock<br>sold.                                                                             | on second-<br>class<br>matter. | waste<br>paper and<br>twine sold. | Box rent.   | Deposits.              | Drafts for<br>collection. | ferred from<br>money<br>order (fees). | due late<br>post-<br>master. | due post-<br>master. | Total<br>debits.  |
|----------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------|-------------|------------------------|---------------------------|---------------------------------------|------------------------------|----------------------|-------------------|
| Lingayen, established Oct. 19, 1901.                                 |                      | \$827.02                                                                                         |                                |                                   |             |                        |                           |                                       |                              |                      | \$327.0           |
| Lubao, established May 26, 1902.                                     |                      | 14.85                                                                                            |                                |                                   |             |                        | 00                        |                                       |                              |                      | 7.5               |
| Lucena<br>Mabatang, established Oct. 21, 1901                        |                      | . 8<br>. 8<br>. 8<br>. 8<br>. 8                                                                  |                                |                                   |             |                        | \$230.00                  |                                       |                              |                      | 888<br>888<br>888 |
| Malolos, established Sept. 26, 1901                                  | 91 000 75            | 2<br>2<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3 | 1000                           | 0040                              | 90 000 75   | 30 070 110 1 32 000 00 |                           | 611 460 77                            |                              |                      | Z. Z.             |
| Masbate (delinquent June 1 to 80), es-                               | <b>41</b> , 006. 10  | 14, 305.08                                                                                       | 41, 500. 40                    | \$075. IS                         | 60, 202. 10 | \$11, 0%0.00           |                           | 911.402.11                            |                              |                      | 104, 000          |
| Misamis, established Nov. 1, 1901.                                   |                      | 882.04<br>882.04                                                                                 |                                |                                   |             |                        |                           |                                       | \$0.50                       |                      | 885.52            |
| Naic, established May 23, 1902 Namacoacan established June 16, 1902  |                      | 25.5                                                                                             |                                |                                   |             |                        |                           |                                       |                              |                      | <b>ಪ</b> –        |
|                                                                      |                      | 14.60                                                                                            |                                |                                   |             |                        |                           |                                       |                              |                      | Z                 |
| Nueva Caceres                                                        |                      | 1,519.93                                                                                         | 1.40                           | -                                 |             |                        | 85.00                     |                                       |                              |                      |                   |
| Orani, established Nov. 9, 1901                                      |                      | 17.8                                                                                             |                                |                                   |             |                        |                           |                                       |                              |                      | 12                |
| Orion, established Oct. 22, 1901                                     |                      | œ 8                                                                                              |                                |                                   |             |                        |                           |                                       |                              |                      | œ g               |
| Pasig. established Oct. 14, 1901                                     |                      | 203.11                                                                                           |                                |                                   |             |                        | 4.40                      |                                       |                              |                      | 200               |
| Pflar, established Oct. 22, 1901                                     |                      | 180                                                                                              | -                              |                                   |             |                        |                           |                                       |                              |                      | 8;                |
| Kombion, established Mar. 1, 1902<br>Rosario, established May 1 1902 |                      | 6.4<br>2.5                                                                                       |                                |                                   |             |                        |                           |                                       |                              |                      | 6.4               |
| Samal, established Oct. 22, 1901                                     |                      | 8                                                                                                |                                |                                   |             |                        |                           |                                       |                              |                      | 8                 |
| - 0                                                                  | :                    | 880.66                                                                                           |                                | :                                 |             |                        | 606.00                    |                                       |                              |                      | 1,485.            |
| San Fernando, Union, established                                     |                      | 598 99                                                                                           |                                | 8                                 |             |                        |                           |                                       |                              |                      | F.9.6             |
| San Isidro                                                           |                      | 827.42                                                                                           |                                | 3                                 |             |                        | 655.00                    |                                       |                              |                      | 1.                |
| San Jose, established May 13, 1902.                                  | :                    | 15.20                                                                                            |                                |                                   |             |                        |                           |                                       |                              |                      | 12                |
| Banta Cruz<br>Romocon established Sent 17 1901                       |                      | 1,228.66                                                                                         |                                |                                   |             |                        | 222.99                    |                                       | 21.79                        |                      | 1,478             |
| Surigao, established May 9, 1902                                     |                      | 15.67                                                                                            |                                |                                   |             |                        |                           |                                       |                              |                      | 12.               |
| Taal established Feb. 16, 1902                                       |                      |                                                                                                  |                                |                                   |             | •                      |                           |                                       |                              | 3.<br>S              | æig               |
| Tacloban<br>Tacbilaran established Apr. 19, 1902.                    |                      | 1, 887.<br>42. 98.                                                                               |                                |                                   |             |                        | 210.00                    |                                       |                              |                      | 1,897.            |
| Tananan, established Mar. 1, 1902                                    |                      | 172.35                                                                                           |                                |                                   |             |                        |                           |                                       |                              |                      | 172.85            |
| Virac (delinquent April, May, and                                    |                      | 7, 24. 00                                                                                        |                                | F.                                |             | :                      | 9.01/                     |                                       |                              |                      | 7, MO             |
| June, 1902), established Oct. 22, 1901.<br>Zamboanga                 | 10.18                | 1,688.88                                                                                         |                                |                                   |             |                        | 115.00                    |                                       |                              |                      | 48.90<br>1,824.06 |
| Total                                                                | 1, 159. 52           | 119, 183. 87                                                                                     | 2, 124. 98                     | 284.22                            | 4,776.20    | 11,048.85              | 7,133.08                  | 11, 462, 77                           | 155.94                       | 109.42               | 157, 418, 30      |

| . Post-office.                                                                   | Balance<br>due<br>post-<br>master. | Compensation of post-<br>master. | Clerk<br>hire. | Rent and<br>lights. | Rent and Miscellalights.  | fire and burburglary (Rule 28.) | Mail<br>memen-<br>ger<br>ervice. | Deposited in<br>Treasury. | turned<br>to De-<br>part-<br>ment. | Drafts<br>paid. | Deposits,<br>Manila. | Bulance<br>due Gov-<br>ernment<br>from late<br>post-<br>master. | Balance<br>due Gov-<br>ernment. | Total<br>credits.                 |
|----------------------------------------------------------------------------------|------------------------------------|----------------------------------|----------------|---------------------|---------------------------|---------------------------------|----------------------------------|---------------------------|------------------------------------|-----------------|----------------------|-----------------------------------------------------------------|---------------------------------|-----------------------------------|
| Abucay, established Oct. 22, 1901 Angeles Apart Affanovan established May 1 1909 | \$0.12                             | \$13.53<br>589.36<br>1,450.00    | 85.00<br>25.00 | \$20.00<br>201.27   |                           |                                 |                                  |                           | \$50.00                            |                 | 259.86               |                                                                 | <b>80</b> .08                   | \$13. 58<br>662. 43<br>1, 986. 25 |
| Bacolor, established June 29, 1902                                               |                                    | 1,300.00                         | 126.00         |                     |                           |                                 |                                  |                           |                                    |                 | 819.41               | \$0.77                                                          |                                 | 1,846.1                           |
| Baguio, established Nov. 22, 1901<br>Bais, established June 1, 1902              | `                                  | 78.57                            |                |                     |                           |                                 | \$18.00                          |                           |                                    |                 |                      |                                                                 |                                 | . 58. 21<br>12. 51                |
| Balanga, established Oct. 7, 1901<br>Balayan, established June 1, 1902           |                                    | 17.2<br>85.38                    |                |                     |                           |                                 | 90.02                            |                           |                                    |                 |                      |                                                                 | .10                             | 25.83<br>80 25                    |
| established Feb. 1, 1901 Balluag, established June 1, 1902                       |                                    | 30.59<br>9.16                    |                |                     |                           |                                 |                                  |                           |                                    |                 |                      |                                                                 |                                 | 80.00<br>20.00                    |
| Bangued, established Mar. 17, 1902<br>Batangas.                                  | 7.67                               | 1,002.92                         |                | 87.00               |                           |                                 |                                  |                           |                                    |                 | 560.28               |                                                                 | 54.85                           | 21.57<br>1,662.12                 |
| Bautista, established Sept. 16, 1901<br>Rayombony established Feb 16 1909        |                                    | 288<br>88.82<br>88.82            |                |                     | <b>90.</b> <del>4</del> 0 |                                 |                                  |                           |                                    |                 | 111.00               | :                                                               | 14. 47                          | 2.<br>2.<br>2. 2.                 |
| Boac, established Feb. 10, 1902                                                  |                                    | 183.75<br>28.25<br>28.25         |                |                     |                           |                                 |                                  |                           |                                    |                 | 4.85<br>56.85        |                                                                 | 30.34                           | 15.5                              |
| Cabagan Nuevo, established Feb. 1,                                               |                                    | 3 3                              |                |                     |                           |                                 |                                  |                           |                                    |                 | 8                    |                                                                 |                                 |                                   |
| Cagayan                                                                          | 4.88                               | , 25<br>8.28                     |                |                     |                           |                                 |                                  |                           |                                    |                 | 29.15                | 23.4                                                            |                                 | 35.<br>8.2.                       |
| Capiz established Apr. 7, 1902                                                   |                                    | 1,18<br>8.8<br>8.8               | 8<br>8         | 162.84              | 2.00                      |                                 |                                  | -                         |                                    | :               | 290.18<br>24.28      | :                                                               | 47.86                           | 1,766.38                          |
| Catbalogan                                                                       | 44.45                              | 1,061.11                         | 318            | 80.00               |                           |                                 |                                  |                           |                                    |                 | 300.82               |                                                                 |                                 | 1,780.27                          |
| Cavite                                                                           |                                    | 80.8                             | 523.88         | <br>8.              | e 6<br>8<br>8             |                                 | 15.80                            |                           |                                    |                 | 746.87               |                                                                 | 18<br>25<br>25<br>26            | 4, 218, 41                        |
| Corregidor, established Oct. 12, 1901                                            |                                    | 256.02                           | •              |                     |                           |                                 | <u> </u>                         |                           | <u>:</u>                           |                 | 2j :                 |                                                                 |                                 | 86.6                              |
| Cuyapo, established June 14, 1902                                                |                                    | 2.87                             | : :            |                     |                           |                                 |                                  |                           |                                    |                 | <u>ş</u>             |                                                                 | 5                               | 96.<br>98.                        |
|                                                                                  |                                    | 1,650.00                         | 177.50         | 529.00              | 8                         | -                               | 142.50                           | :                         | <del>-</del>                       |                 | 1, 010.86            |                                                                 | 33<br>33                        | 3, 299. 23                        |
|                                                                                  |                                    | 6.6                              |                |                     |                           |                                 |                                  |                           |                                    |                 |                      |                                                                 |                                 | 6                                 |
| First Reserve, discontinued July 31,                                             |                                    | 10.62                            | <u> </u>       |                     |                           |                                 |                                  |                           |                                    |                 |                      | :                                                               | 27.81                           | 196.82                            |
| Hermose established Nov 9 1901                                                   |                                    | 100.00                           | :              |                     |                           |                                 |                                  |                           |                                    |                 | <b>₹</b> .           |                                                                 |                                 | 100.98                            |
| Tha, established June 1, 1902.                                                   |                                    | 8                                |                |                     |                           |                                 |                                  |                           |                                    |                 |                      |                                                                 |                                 | 38                                |
| Iligan, established Feb. 1, 1902<br>Iligan, established June 1, 1902.            |                                    | 61.16                            |                |                     |                           |                                 |                                  |                           |                                    |                 | 8.8                  |                                                                 | 2; <del>2</del>                 | 127.06                            |
| Ilollo<br>Jolo                                                                   |                                    | 1,675.00                         | 3, 189. 50     | 570.00              |                           | 20.86.07                        |                                  |                           |                                    |                 | 1,388.89             |                                                                 | 1.45                            | 6,824.84                          |
| Tagnan getablished May 6 1902                                                    |                                    | 112 05                           |                |                     |                           | -<br>:                          |                                  |                           |                                    |                 |                      |                                                                 | 5                               | 185                               |

| Post-office.                                                             | Balance<br>due<br>post-<br>master. | Compensation of post-master. | Clerk<br>hire. | Rentand<br>lights. | Rentand Miscella-<br>lights. neous. | fire and<br>bur-<br>glary<br>(Rule<br>28.) | Mail<br>messen-<br>ger<br>service. | Deposited in<br>Treasury. | re-<br>turned<br>to De-<br>part-<br>ment. | Drafts<br>paid. | Deposits,<br>Manila.                                                      | due Gov-<br>ernment<br>from late<br>post-<br>master. | Balance<br>due Gov-<br>ernment |  |
|--------------------------------------------------------------------------|------------------------------------|------------------------------|----------------|--------------------|-------------------------------------|--------------------------------------------|------------------------------------|---------------------------|-------------------------------------------|-----------------|---------------------------------------------------------------------------|------------------------------------------------------|--------------------------------|--|
| Lallo, established May 20, 1902.                                         |                                    | <b>3</b> .8                  |                |                    |                                     |                                            |                                    |                           |                                           |                 |                                                                           | 1                                                    | 28.08                          |  |
| Lingayen, estublished Oct. 19, 1901                                      |                                    | 814.56<br>267.74             | \$72.50        | \$20.00            |                                     |                                            |                                    |                           |                                           |                 | 302.<br>10.<br>10.<br>10.<br>10.<br>10.<br>10.<br>10.<br>10.<br>10.<br>10 |                                                      | 8<br>8<br>8<br>8               |  |
| Lubao, established May 26, 1902.<br>Incena                               | \$0.08                             | 997.25<br>22.72              | 45.99          | 86.90              | \$15.00                             |                                            |                                    |                           |                                           |                 | 856.25                                                                    |                                                      | 32.31                          |  |
| Machtang, established Oct. 21, 1901. Malolos, established Sept. 26, 1901 |                                    | 210.88<br>210.68             |                |                    |                                     |                                            |                                    |                           |                                           |                 | 14.21                                                                     |                                                      |                                |  |
| Manila.<br>Masbate (delinquent June 1 to 30), es                         |                                    | 8, 378. 61<br>110. 07        | 70,899.98      | 8,056.28           | 2, 670.86                           |                                            | \$324.00                           | 10,500.00                 |                                           | 7, 698.84       | 8                                                                         |                                                      | 531.53                         |  |
| tablished Mar. 1, 1902<br>Misanis, established Nov. 1, 1901              |                                    | 270.51                       |                |                    |                                     |                                            |                                    |                           |                                           |                 | 119 08                                                                    |                                                      |                                |  |
| Naic, established May 23, 1902                                           |                                    | 25.                          |                |                    |                                     |                                            |                                    |                           |                                           |                 | 3                                                                         |                                                      |                                |  |
| Nasngbu, established June 1, 1902                                        |                                    | . 4.<br>8.                   |                |                    |                                     |                                            |                                    |                           |                                           |                 |                                                                           |                                                      |                                |  |
| Nueva Caceres<br>Olongano, established Nov. 15, 1901                     | 8<br>8                             | 1,250.00                     | 76.66          | 8                  |                                     | i                                          | -                                  |                           |                                           |                 | 24.83<br>88.83                                                            |                                                      | 4-<br>27                       |  |
| Orani, established Nov. 9, 1901                                          |                                    | 3.5<br>2.5                   |                |                    |                                     |                                            |                                    |                           |                                           |                 | 3                                                                         |                                                      |                                |  |
| Oroquieta, established Dec. 1, 1901                                      |                                    | 128.02                       |                |                    |                                     |                                            |                                    |                           |                                           |                 |                                                                           |                                                      |                                |  |
| Pasig, established Oct. 14, 1901                                         |                                    | 178<br>8.88                  |                |                    | :                                   |                                            | 4.40                               |                           |                                           |                 | 4.16                                                                      |                                                      | 20.02                          |  |
| Romblon, established Mar. 1, 1902                                        |                                    | 18:<br>18:                   |                |                    |                                     |                                            |                                    |                           |                                           |                 |                                                                           |                                                      |                                |  |
| Rosario, established May 1, 1902 Samal, established Oct. 22, 1901        |                                    | <b>4.8</b>                   |                |                    |                                     | <u> </u>                                   | :                                  |                           |                                           |                 |                                                                           |                                                      |                                |  |
| San Fernando, Pampanga<br>San Fernando, Union, established               |                                    | 1, 100.00<br>878.52          | 98.61          | 65.00              |                                     |                                            |                                    |                           |                                           |                 | 227.05<br>138.50                                                          | \$2.45                                               | 22.46                          |  |
| Sept. 30, 1901<br>San Isidro                                             | :                                  | 1, 100.00                    | 60.09          | 126.89             |                                     |                                            |                                    |                           |                                           |                 | 195.95                                                                    |                                                      | 8.                             |  |
| Santa Cruz                                                               |                                    | 1,105.                       | 60.00          |                    | 4.90                                |                                            |                                    |                           |                                           |                 | 247.10                                                                    |                                                      | 61.44                          |  |
| thousined Sept. 17, 1901.                                                |                                    | 25.55                        |                |                    |                                     |                                            | 15.00                              |                           |                                           |                 | 117.04                                                                    |                                                      | 7.10                           |  |
| Taal, established Feb. 16, 1902<br>Taeloban                              | 39.20                              | 1,100.00                     | 60.00          | 80.00              |                                     |                                            |                                    |                           |                                           |                 | 1.15                                                                      |                                                      | 17.07                          |  |
| Tagbilaran, established Apr. 19, 1902.                                   |                                    | 8.58                         |                |                    |                                     | :                                          |                                    |                           |                                           |                 |                                                                           |                                                      |                                |  |
| Vican                                                                    |                                    | 135.25                       | 200            | 8                  | :                                   | :                                          | :                                  |                           | -                                         |                 | 187.11                                                                    | :                                                    |                                |  |

| 24.00 24.00 37.38 39.88 1.824.06                                          |                             | NOTE.—The following offices have rendered no accounts: Cervantes, established Apr. 19, 1902; Echague, established May 22, 1902; San Fernando Masbato, established Translation of the stablished for the stablished of the stansacted no business during the first year 1902; Binangoran, established May 22, 1902; Cantlian, established June 10, 1902; Carity established May 22, 1902; 1009; Carity established May 22, 1902; 1009; Carity established May 22, 1902; Turnearne, established June 10, 1902; Carity established May 22, 1902; Turnearne, established June 10, 1902; Carity established May 22, 1902; Carity established May 22, 1902; Carity established June 10, 1902; Carity established May 22, 1902; Carity established May 20, 19 |
|---------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                           | 10, 500. 00 50. 00 7, 698   | chague, established May ingonan, established June                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 87.86                                                                     | 2, 756. 51 228. 07 589. 20  | tablished Apr. 19, 1902; E. the facel year 1902; Bina bilahed lune 1902; Buna                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 22, 1901. 48, 90 24, 00                                                   | . 02 78, 986, 10 9, 887, 76 | accounts: Cervantes, es ted no business during 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Virac (delinquent April, May, and June, 1902), established Oct. 22, 1901. | Total. 124. 25 34, 646      | to following offices have rendered no an Jacinto, established June 11 1902. Fire newly established offices transacted May 22, 1902; Lopes, established Junes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Virac (delinque<br>June, 1902), est<br>Zamboanga                          | Total                       | Norr.—Th<br>June 11, 1902; Sa<br>The follow<br>Carig, establishe                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

Recapitulation of the postal business of the archipelago for the fiscal year 1902.

| Character of Item.                                                 | Debit.                                  | Credit.                               |
|--------------------------------------------------------------------|-----------------------------------------|---------------------------------------|
| Balance in the hands of postmasters June 30, 1901                  | \$1, 159, 52                            |                                       |
| Stamp stock sold                                                   | 119, 188, 87                            |                                       |
| Postage on second-class matter                                     | 2 124 93                                |                                       |
| Waste paper and twine sold                                         | 264 22                                  |                                       |
| Box rents                                                          |                                         |                                       |
| Deposits received at Manila                                        | 11 MR 95                                |                                       |
| Drafts for collection                                              | 7 199 00                                |                                       |
| Dratta for confection                                              | 7, 100.00                               |                                       |
| Fransferred from money-order account (fees)                        | 11,402.77                               | · · · · · · · · · · · · · · · · · · · |
| Balance due late postmasters                                       |                                         |                                       |
| Balance due postmasters                                            |                                         | l <u></u>                             |
| Balance due postmasters June 30, 1901                              |                                         | \$124.2                               |
| Compensation of postmasters Compensation of clerks in post-offices |                                         | 84, 649. 0                            |
| Compensation of clerks in post-offices                             |                                         | 78, 986. 1                            |
| Rents and lights                                                   |                                         | 9,887.7                               |
| Miscellansonia                                                     |                                         | 9 755 6                               |
| Loss by fire and burglary (rule 28 of act 90)                      |                                         | 223. (                                |
| Mail-messenger service                                             |                                         | 589.                                  |
| Deposited in treasury                                              |                                         | 10,500.0                              |
| Drafts returned to department of posts                             |                                         | 50. (                                 |
|                                                                    |                                         |                                       |
| Drafts paid                                                        | • • • • • • • • • • • • • • • • • • • • |                                       |
| pepusits credited in accounts of postmasters                       | •••••                                   | 10, 498.                              |
| Balance due from late postmasters                                  | · · · · · · · · · · · · · · · · · · ·   | 7.8                                   |
| Balance due government                                             |                                         | 1,448.                                |
| Тоба                                                               | 157, 418, 30                            | 157, 418, 3                           |

Only a portion of the postal receipts and corresponding withdrawals have been included in the treasurer's general account for the fiscal year 1902.

# STAMP ACCOUNT.

The following is a statement of the general stamp account of the chief of the division of stamps and supplies, bureau of post-offices:

| Month.          | Items.                       |              | Debit.         | Credit.              |
|-----------------|------------------------------|--------------|----------------|----------------------|
| July, 1901      | Stock on hand July 1         |              | \$101, 822, 03 |                      |
| -               | Dort Office Department #1    | 186, 810. 80 |                |                      |
| September, 1901 | do                           | 4.464.00     | ľ              |                      |
| October, 1901   | dodo                         | 5, 016, 80   | i              | •                    |
| November 1901   | do                           | 24, 720, 00  | 1              |                      |
| December 1901   | do                           | 57. 10       | 1              |                      |
| Pahmary 100)    | do                           | 556, 00      | i i            |                      |
| March 1000      | do                           | 66. 904. 85  | - 1            |                      |
| Mar 1000        | do                           | 59.50        | i              |                      |
| uay, 1902       |                              | Ja. 90       | 238, 589, 05   |                      |
| Assessed 1001   | Stock returned to Department |              | 200,000.00     |                      |
| August, 1901    | by postmasters               | 1.88         |                |                      |
| Ostobos 1001    |                              | 129.57       | ł              |                      |
| Jeroper, 1901   | do                           |              | 1              |                      |
| November, 1901  | do                           | . 78         | i              |                      |
| December, 1901  |                              | 12.56        | 1              |                      |
| January, 1902   | dodo                         | 58.65        | 1              |                      |
| April, 1902     | do                           | . 29         |                |                      |
| T.:.1. 1001     | Stock sent to postmasters    | 6, 898, 50   | 198.78         |                      |
| A               | Swork sent w postmasters     | 3,540,50     |                |                      |
| August, 1901    | dodo                         |              | 1              |                      |
| September, 1901 | do                           | 9,602.80     |                |                      |
| October, 1901   | do                           | 9,616.55     | l              |                      |
| November, 1901  | do                           | 12, 137. 65  | 1              |                      |
| December, 1901  | do                           | 12, 689. 51  | i              |                      |
| January, 1902   | do                           | 9,070.91     |                |                      |
| rebruary, 1902  | do                           | 9, 377. 02   | l              |                      |
| March, 1902     | do                           | 11,559.58    |                |                      |
| April, 1902     | do                           | 7, 128. 40   | ĺ              |                      |
| May, 1902       | do                           | 11, 215. 70  | 1              |                      |
| June, 1902      | do                           | 10, 792. 16  | 1              |                      |
|                 | Stock on hand June 30, 1902  |              |                | \$113,624<br>226,485 |
|                 |                              | į.           |                |                      |
|                 | Total                        |              | 340. 109°81    | 340, 109             |

## THE PHILIPPINES MONEY-ORDER SYSTEM.

Prior to July 1, 1901, the money-order system of the islands was operated by the department of posts, but under United States control as part of its system, the money-order offices being treated as military stations of the San Francisco post-office, under authority of an act of Congress. The service was separated and became purely insular on the date named, but is analogous to that of the United States in all of its details.

Money orders issued in the United States and paid in the Philippines are charged to the United States. Orders issued in the Philippines and paid in the United States are charged to the Philippines. Under this reciprocal arrangement paid orders are respectively transmitted as remittances to the country in which issued. Ordinarily the balance on money-order account will be in favor of the United States, as greater remittances are made by money order to the United States from the Philippines than from the United States to the islands.

Cash remittances on account are also made from time to time to the United States to prevent the accumulation of excessive deposits in Manila on money-order account. There has never been remitted, however, an amount in excess of what would be found due if the audit of the accounts in the two countries were concurrent. Following is a statement of the money-order transactions during the fiscal year at

Following is a statement of the money-order transactions during the fiscal year at each of the various money-order offices in the islands to June 30, 1902, and a statement of the general account with the United States, as shown by the records of this office on said date:

| Angeles (discontinued January 12, 1902) Aparti Bacolod | orders issued. | orders issued. | rees.         | received from<br>postmasters. | from Manila. | late post-<br>masters. | exchange.     | Total.          |
|--------------------------------------------------------|----------------|----------------|---------------|-------------------------------|--------------|------------------------|---------------|-----------------|
| Aparri                                                 | 147            | \$6,017.07     | \$25.37       |                               |              |                        |               | \$6,042.44      |
| Bacolod                                                | 1,859          | 96,090,78      | 873.98        |                               | \$600.00     |                        |               | 96, 964, 76     |
|                                                        | 752            | 8,287.88       | 113.55        |                               | 400.51       |                        |               | 24,856.10       |
| •                                                      | 15             | 2,53           | 94.0          |                               |              |                        |               | 78,585.71       |
| Boac                                                   |                | 1.609.82       | 10.40         |                               | 88.11        |                        |               | 200.00          |
| Carrayan                                               | 457            | 22, 209.07     | 88            |                               |              | 85.00                  | <b>8</b> 2.03 | 22, 307. 89     |
| Calamba                                                | - R            | 37, 998, 26    | 159.10        |                               |              |                        |               | 38, 152, 36     |
| •                                                      | 98             | 32, 986, 13    | 145.88        |                               | 15.00        |                        |               | 88, 145, 96     |
| Cavite                                                 | 1,868          | 72, 961. 21    | 316.85        |                               | 2,406.36     |                        |               | 75, 686, 42     |
| Cebu                                                   | 7, 202         | 98, 717. 57    | 408.62        |                               | 886.23       |                        |               | 99, 516. 42     |
| Corregidor                                             | 38             | 1, 203. 88     | 7.50          |                               | <b>3</b> 2   |                        | •             | 1, 246. 21      |
| Cotabato                                               | 169            | 8, 598. 52     | <b>3</b> .83  |                               |              |                        |               | 8, 626. 86      |
| Dagupan                                                | 8, 781         | 222, 660.03    | 880.68        |                               | 1,240,65     |                        |               | 224, 731, 36    |
| First Reserve (discontinued July 31,                   |                |                |               |                               |              | _                      |               | •               |
| 1901)                                                  | 8              | 2, 554. 08     | 12.85         |                               |              |                        |               | 2, 566.88       |
| Ilotlo                                                 | 2,086          | 67, 476. 47    | 814.51        |                               | 120.00       |                        |               | 67, 910.98      |
| Jolo                                                   | 637            | 21, 832, 90    | 100.03        |                               | 50.47        |                        |               | 21, 943. 40     |
| Laoag                                                  | 96             | 25, 801. 88    | 112.54        |                               |              |                        |               | 25, 914. 42     |
| Legaspi                                                | 026            | 42, 634. 52    | 172.72        |                               |              | -                      |               | 42,807.24       |
| Lingayen                                               | 213            | 5, 598. 69     | 86. 78<br>75. |                               | 24.42        |                        |               | 5, 651.89       |
| :                                                      | <b>3</b> 6     | 82,895.84      | 145.75        |                               | 5, 700.00    |                        |               | 38, 741, 59     |
| Manila                                                 | 88,523         | 1,854,927.36   | 7,070.96      | \$1,070,987.97                |              |                        |               | 2, 982, 986, 29 |
| Missmis                                                | 126            | 2, 529.87      | 16.12         |                               |              | 1.08                   |               | 2, 546.07       |
| Nueva Caceres                                          | 1,667          | 89, 528. 05    | <b>24.</b> 12 |                               |              |                        |               | 89, 872, 19     |
| Olongapo                                               | 133            | 4, 653.58      | 20.97         |                               |              |                        |               | 4,674.65        |
| San Fernando. Pampanga                                 | 1,068          | 28, 298, 69    | 146.47        |                               | 2,113 04     |                        |               | 30,554.20       |
| San Fernando, Union.                                   | 461            | 18,063.08      | 78.39         |                               |              |                        |               | 18, 131, 47     |
| •                                                      | 98             | 38, 892, 12    | 166.88        |                               | 2, 208. 75   |                        |               | 41, 262, 23     |
| Santa Cruz.                                            | <b>3</b> 6     | 26, 170, 49    | 182, 27       |                               | 185.68       |                        |               | 26, 438. 41     |
| Sorrogon                                               | 98             | 6,888.88       | 81.60         |                               |              |                        | •             | 6, 925. 48      |
| Tacloban                                               | 1,607          | 79, 460. 97    | 818.24        |                               |              |                        |               | 79, 774, 21     |
| Vígan                                                  | 1, 790         | 75, 972. 01    | 817.36        |                               | <b>6</b>     |                        |               | 76, 930, 38     |
| Zamboanga                                              | 1,477          | 54, 901. 45    | 240.76        |                               | 1,070.26     |                        |               | 56, 212. 47     |
|                                                        | 64 897         | 8 178 589 88   | 12 587 90     | 1 070 987 97                  | 17 146 88    | 8                      | 5.0           | 4 974 999 70    |
|                                                        |                | 0, 100 to 1 to |               | 101011                        |              | 3                      |               |                 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Number of<br>orders paid<br>and repaid.       | Amount of orders paid and repaid.                                                  | <b>Deposits</b> .                                                                   | Trans-<br>ferred to<br>other | Trans-<br>ferred to<br>postal<br>funds. | Loss by<br>burglary. | Amount<br>due from<br>late post-<br>masters, | Remitted<br>to United<br>Statos. | Balance due<br>Government.                                                              | Total.                                                                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------|-----------------------------------------|----------------------|----------------------------------------------|----------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| Angelee (discontinued January 12, 1902) Apartl Bacolod Bagulo Bagulo Bakangsa                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 201<br>201<br>126<br>180<br>15                | 828888                                                                             | 79, 772, 99<br>79, 788, 32<br>18, 608, 85<br>168, 87<br>1, 266, 82                  |                              |                                         |                      |                                              |                                  |                                                                                         | 2.2.2.2.2.2.2.2                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 108<br>108<br>870<br>486<br>117<br>118<br>888 | 2,850.09<br>17,865.82<br>17,865.82<br>23,23,66<br>181.05<br>181.05                 | 17,251.17<br>28,010.88<br>28,789.81<br>57,171.8<br>75,404.48<br>789.88<br>20,445.16 |                              |                                         |                      | 88                                           |                                  | 1, 283.52<br>1, 283.52<br>1, 283.53<br>1, 283.43<br>1, 283.83<br>1, 189.83<br>1, 189.83 | 22, 877. 88<br>88, 1152. 88<br>88, 145. 86<br>75, 686. 22<br>1, 246. 21<br>28, 626. 88<br>224, 731. 88   |
| First Reserve (discontinued July 31, 1801)   1801)   18010   19010   1902   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1808   1 | 886<br>1120<br>120<br>130<br>130              | න්න්න් ප්ලේශ්                                                                      | 26, 440. 88<br>12, 050. 05<br>19, 525. 20<br>38, 735. 08                            |                              |                                         | <b>\$44</b> 8.78     |                                              |                                  | 1, 638.39<br>761.45<br>977.27<br>1, 512.26                                              | 2, 566. 88<br>67, 910. 96<br>21, 983. 40<br>25, 914. 42<br>42, 807. 24<br>5, 651. 89                     |
| Lucena<br>Manila<br>Mismis<br>Nueva Caceres<br>Olongapo<br>San Fernando, Pampanga<br>San Fernando, Union.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 8, 118<br>118<br>8, 208<br>8, 24, 208         | 9, 203, 138<br>1, 257, 069, 38<br>3, 69, 81<br>225, 00<br>6, 801, 55<br>1, 881, 97 | 8                                                                                   | \$17,146.83                  | \$11,462.77                             |                      | 88 88                                        | \$648, 125. 05                   | 999, 182, 192, 192, 182, 182, 182, 181, 182, 184, 184, 184, 184, 184, 184, 184, 184     | 2, 982, 741. 58<br>982, 986. 29<br>2, 546. 07<br>89, 872. 19<br>4, 674. 55<br>18, 181. 47<br>41, 345. 29 |
| Santa Cruz<br>Boraçon<br>Tacloban<br>Vigan<br>Zamboanga                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 117<br>141<br>457<br>875                      | 3,420.94<br>817.97<br>6,228.85<br>20,045.40<br>19,447.09                           | 22,740<br>6,853.76<br>24,761.83<br>31,705.06                                        |                              |                                         |                      |                                              |                                  | 276.58<br>258.76<br>2, 128.76<br>5, 060.82                                              | 84.28.2                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 28,780                                        | 1, 491, 908. 04                                                                    | 1, 070, 987. 97                                                                     | 17, 146. 88                  | 11, 462. 77                             | 448.78               | 86.36                                        | 648, 125. 05                     | 1, 089, 112. 45                                                                         | 4, 279, 222. 70                                                                                          |

#### RECAPITULATION OF MONEY-ORDER BUSINESS.

Statement showing the receipts and disbursements of the money-order offices of the Philippine Archipelago during the fiscal year ended June 30, 1902.

| mount received for money orders issued                                           | \$3, 178, 599. 33<br>12, 587, 90        |                 |
|----------------------------------------------------------------------------------|-----------------------------------------|-----------------|
| mount received for fees on money orders issued                                   | 12.587.90                               |                 |
|                                                                                  |                                         |                 |
| mount of deposits received from postmasters                                      | 1,070,937.97                            |                 |
| mount received at other offices, transferred from Manila                         | 17, 146, 33                             |                 |
| mount of gain on exchange                                                        | 5.09                                    |                 |
| Alances due late postmasters                                                     | 6.08                                    |                 |
| mount of money orders paid                                                       |                                         | \$1,491,908,04  |
| mount of money orders paid. mount transferred from Manila to other offices       |                                         | 17, 146. 33     |
| mount credited to postmaster at Manila, remittances to the United                |                                         | ,               |
| States                                                                           |                                         | 648, 125, 07    |
| mount deposited at Manila                                                        |                                         | 1,070,937.97    |
| mount transferred to postal receipts                                             |                                         | 11,462.7        |
| mount lost by burglary                                                           | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 443. 73         |
| mount due from late postmasters                                                  |                                         | 86. 36          |
| alance in the hands of postmasters June 30.                                      |                                         | 1,039,112.45    |
|                                                                                  |                                         | 1,000,112. 10   |
| Total                                                                            | 4, 279, 222. 70                         | 4, 279, 222, 70 |
| leneral account of money-order transactions between the Philip<br>United States. | ppine Archipe                           | lago and the    |

|                                                 | \$373, 589, 51  |                       |
|-------------------------------------------------|-----------------|-----------------------|
|                                                 | 367, 156, 22    |                       |
| ,                                               | 597, 771. 36    |                       |
| States issue paid in the Philippine Archipelago |                 |                       |
|                                                 | 1               |                       |
|                                                 |                 | <b>\$146, 049.</b> 86 |
| r                                               | '               | <b>75, 663. 0</b> 8   |
|                                                 |                 | 67, 274. 29           |
| [ .,,.,.                                        | [ ]             | 51, 687. 47           |
| 'nited States, fiscal year 1902:                | .               |                       |
| \$55,029.54                                     |                 |                       |
| r                                               |                 |                       |
|                                                 |                 |                       |
| r                                               | וי              | 440 105 05            |
| d States                                        | -               | 648, 125. 05          |
| u sanca                                         | ]               | 349, 767. 34          |
|                                                 | 1, 338, 517, 09 | 1, 338, 517. 09       |
|                                                 | 2,223,027.00    | 2, 333, 021.08        |

An additional sum of \$410,345 was remitted by the bureau of posts to the United States, and the same has been acknowledged by the postal authorities of the United States, but credit therefor was not claimed during the fiscal year 1902 by the post-master at Manila, because proper receipts had not been received by him from the postmaster at New York or San Francisco, the designated United States depositories for these funds. For the same reason the item is treated as "cash on hand" in the account of the Manila postmaster by this office, and is not included in the "general account of money-order transactions between the Philippine Archipelago and the United States."

### Department of commerce and police.

### MISCELLANEOUS RECEIPTS, FISCAL YEAR 1902.

| Bureau of prisons in Manila: Subsistence, prison sales, laundry, fines, etc   | \$36,988,50 |
|-------------------------------------------------------------------------------|-------------|
| United States prison at Bacolor: Sale of prison-made articles                 | 172.10      |
| United States prison at Lingayen: Laundry and sales of prison-made articles   | 410. 25     |
| United States prison at San Isidro: Laundry and sales of prison-made articles | 1, 131, 37  |
|                                                                               |             |
| Total from prisons under insular control                                      | 38, 702, 22 |

| Captain of the port, Manila:                  |                  |
|-----------------------------------------------|------------------|
| Ballast                                       | <b>\$</b> 95. 53 |
| Fish corral licenses                          | 2, 743. 50       |
| Navigation books                              | 80.86            |
| Masters' and mates' licenses                  | 90.00            |
| Total, captain of the port                    | 3, 009. 89       |
| Signal service, telephone and telegraph tolls | 59, 767, 82      |

The receipts of the signal service are derived almost entirely from commercial business. All official business of the insular government, the provincial governments, and of the army is transmitted without charge, and government employees are entitled to send personal messages at one-half the commercial rate.

Total collections, department commerce and police, \$239,291.92.

### DEPARTMENT OF THE INTERIOR.

#### FORESTRY COLLECTIONS.

The forestry fees paid in the city of Manila and in provinces other than the one to which such revenue belongs are deposited in the insular treasury, subject to refund under existing law, to the province in which the timber was cut.

The deposits so made have been refunded, or are in process of refundment, to the province entitled thereto.

Forestry collections in organized provinces on account of timber cut in other territory.

| Place of collection.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Origin of timber.             | Amount.        |                  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------|------------------|--|
| Antique                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Paragua                       |                | \$7.1            |  |
| ataan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Cavite                        | \$2.83         | ••••             |  |
| AND THE PROPERTY OF THE PROPER | Subig Bay Naval Reservation   | 14.90          |                  |  |
| apiz                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Romblon                       |                | 17.<br>2.        |  |
| avite                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Bataan                        | 6.89           |                  |  |
| •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Zambales                      | 2. 25          |                  |  |
| ebu                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Bohol                         | 23, 52         | 9.               |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Leyte                         | 1, 118, 69     |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Misamis                       | 857. 62        |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Masbate                       | 60. 21         |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Occidental Negroe             | 14.50          | •                |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Surigao                       | 7.50           |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               |                | 2, 082.          |  |
| ocos Norte                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                               |                | 20.              |  |
| ocos Sur                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               | 61.40          |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Zambales                      | 43.65          | 105.             |  |
| loilo                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | . Antique                     | 38. 80         | 100.             |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Capiz                         | 37.95          |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Occidental Negros             | 5, 882. 78     |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Paragua                       | 4.78           |                  |  |
| •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Rombion                       | 5.00           |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Washaka                       |                | 5, 9 <b>89</b> . |  |
| eyte                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | . Masbate                     |                | 1.               |  |
| cridental Negros                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                               |                | 56.<br>23.       |  |
| riental Negros                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | 27.74          | 25.              |  |
| ambanga                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Nueva Ecija                   | 1, 879, 77     |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Tarlac                        | 900.26         |                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | I di lac                      | <b>500. 20</b> | 2, 807,          |  |
| angasinan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Zambales                      |                | 196.             |  |
| liza]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                | 1.               |  |
| urigao                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | . Bohol                       |                | 67.              |  |
| ambales                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | . Subig Bay Naval Reservation |                | 65.              |  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               | į-             | 11, 432,         |  |

Forestry collections in the city of Manila on account of timber cut in the provinces named.

| Albay                        | \$117.39   | Occidental Negros                  | \$849.59    |
|------------------------------|------------|------------------------------------|-------------|
| Ambos Camarines              | 8, 409, 10 | Pampanga                           | 891. 75     |
| Bataan                       | 636, 94    | Pangasinan                         | 110. 41     |
| Batangas                     | 118.06     | Rizal                              | 607. 91     |
| Bulacan                      | 305. 98    | Rombion                            | 1, 842, 42  |
| Cagayan                      | 2, 889. 82 | Sorsogon                           |             |
| Capiz                        | 359. 72    | Subig Bay Naval Reservation.       | 464, 61     |
| Cavite                       | 274. 83    | Surigao                            | 384, 19     |
| Cebu                         | 18.00      | Tarlac                             | 446, 03     |
| Ilocos Norte                 | 756, 55    | Tayabas                            |             |
| Iloilo                       | 65. 94     | Zambales                           |             |
| Leyte                        | 3, 058. 93 |                                    |             |
| Marinduque                   | 146. 77    | Total                              | 58.338.29   |
| Masbate                      | 9, 353, 34 | Total in organized provinces       | 11, 432, 89 |
| Misamis                      | 1, 211, 16 | a comi in organizaca provincasi    |             |
| Nueva Ecija                  | 115. 71    | Grand total                        | 69, 771. 18 |
| The refunds in 1902 on accou |            | ry collections exceed the collecti |             |

The refunds in 1902 on account of forestry collections exceed the collections shown by the foregoing statements for the reason that collections in 1901 were also refunded in 1902.

# Miscellaneous receipts, fiscal year 1902.

| Commissioner of public health:       \$12,538.55         San Lazaro Hospital fees.       \$7,502.76         Burial and disinterment permits.       7,502.76         Veterinary fees.       5,855.16         Sale of vaccine       1,667.19         Transcript of records       158.00         Total       27,721.66         Philippine Civil Hospital: Attendance and subsistence       8,913.44         Benguet Civil Sanitarium: Attendance and subsistence       527.80         Administrator, San Lazaro estate, rents       11,151.25         Government farms:       37.50         San Pedro Magalang, sale of products       37.50         San Ramon, sale of products       588.58         Total receipts, government farms       626.08         Total receipts, department of the interior       118,711.41         Department of Public Instruction.       Miscellaneous receipts, fiscal year 1902.         Bureau of education, sales of furniture and supplies       \$2,820.48         Bureau of public printing, sales of paper, etc       958.81 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Burial and disinterment permits. 7, 502. 76 Veterinary fees. 5, 855. 16 Sale of vaccine 1, 667. 19 Transcript of records 158. 00  Total 27, 721. 66  Philippine Civil Hospital: Attendance and subsistence 8, 913. 44 Benguet Civil Sanitarium: Attendance and subsistence 527. 80 Administrator, San Lazaro estate, rents 11, 151. 25  Government farms: San Pedro Magalang, sale of products 37. 50 San Ramon, sale of products 588. 58  Total receipts, government farms 626. 08  Total receipts, department of the interior 1118, 711. 41  Department of Public Instruction.  Miscellaneous receipts, fiscal year 1902.  Bureau of education, sales of furniture and supplies. \$2, 820. 48                                                                                                                                                                                                                                                                                                                                                                  |
| Veterinary fees. 5, 855. 16 Sale of vaccine 1, 667. 19 Transcript of records 158. 00  Total 27, 721. 66 Philippine Civil Hospital: Attendance and subsistence 8, 913. 44 Benguet Civil Sanitarium: Attendance and subsistence 527. 80 Administrator, San Lazaro estate, rents 11, 151. 25 Government farms: San Pedro Magalang, sale of products 37. 50 San Ramon, sale of products 37. 50 San Ramon, sale of products 588. 58  Total receipts, government farms 626. 08  Total receipts, department of the interior 118, 711. 41  Department of Public Instruction.  Miscellaneous receipts, fiscal year 1902.  Bureau of education, sales of furniture and supplies. \$2, 820. 48                                                                                                                                                                                                                                                                                                                                                                              |
| Sale of vaccine                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Philippine Civil Hospital: Attendance and subsistence                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Philippine Civil Hospital: Attendance and subsistence                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Benguet Civil Sanitarium: Attendance and subsistence. 527. 80 Administrator, San Lazaro estate, rents 11, 151. 25  Government farms: 37. 50 San Pedro Magalang, sale of products 588. 58  Total receipts, government farms 626. 08  Total receipts, department of the interior 1118, 711. 41  Department of Public Instruction.  Miscellaneous receipts, fiscal year 1902.  Bureau of education, sales of furniture and supplies \$2,820. 48                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Administrator, San Lazaro estate, rents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Government farms:  San Pedro Magalang, sale of products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| San Pedro Magalang, sale of products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| San Ramon, sale of products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Total receipts, government farms 626.08  Total receipts, department of the interior 118,711.41  Department of Public Instruction.  Miscellaneous receipts, fiscal year 1902.  Bureau of education, sales of furniture and supplies. \$2,820.48                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Total receipts, department of the interior                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Total receipts, department of the interior                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Miscellaneous receipts, fiscal year 1902.  Bureau of education, sales of furniture and supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Bureau of education, sales of furniture and supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Total, department of public instruction 3,777.29                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Miscellaneous receipts by various military and civil officers, amounts not elsewhere stated, fiscal year 1902.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Under chief engineer, sales of condemned property and repair work \$9,629.67 Other sources:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Insurgent seized funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Sales of public property                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

### PROVOST COURT FINES.

Prior to January 1, 1902, provost court fines assessed throughout the archipelago, under General Orders, No. 64, Headquarters Division of the Philippines, series of

1900, were not deposited in the insular treasury, but were disbursed where assessed for local purposes. This office was directed by the Secretary of War to state these receipts and expenditures, but thus far the accounts have not been secured with sufficient completeness to permit the same to be done. Under General Orders, No. 3, Headquarters Division of the Philippines, issued January 4, 1902, all sums previously collected and unexpended were required to be deposited in the insular treasury and proper accounting made. Under the latter general order the accounts have been rendered, covering the following collections from this source:

| Collected prior to January 1, 1902 | \$2, 444. 98<br>2, 452. 27 |
|------------------------------------|----------------------------|
| Total                              | 4,897.25                   |

Of the above, the sum of \$4,033.56 has been deposited in the insular treasury.

### DEPOSITS ON ACCOUNT OF THE VISAYAS CONCESSION.

During the fiscal year deposits as stated below were made to the credit of the government of the archipelago by the Eastern Extension, Australasia, and China Telegraph Company, Limited, of London, England:

[By R. T. Wolfe, superintendent.]

|                                                                                                     | Amount of deposit.                        |                                                                                                | Amount of deposit.                                   |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------------------------|------------------------------------------------------|
| July 16, 1901<br>Aug. 16, 1901<br>Sept. 14, 1901<br>Oct. 17, 1901<br>Nov. 20, 1901<br>Dec. 20, 1901 | 235. 92<br>258. 90<br>228. 28<br>234. 234 | Jan. 14, 1902. Feb. 19, 1902. Mar. 15, 1902. Apr. 17, 1902. May 20, 1902. June 21, 1902. Total | 2, 693. 68<br>2, 255. 54<br>3, 001. 04<br>3, 084. 03 |

Deposits to the amount of \$4,256.01 were made during the fiscal years 1899, 1900, and 1901.

At the request of the honorable secretary of finance and justice this office undertook to ascertain the amounts due to and from the government under the concessions held by this company from the Spanish Crown, provided the same were recognized by the government of the archipelago. Correspondence ensued with the company relative to the matter which is in abeyance pending the receipt of the company's complete records from the home office in London.

THE CITY OF MANILA.

Under provost-marshal-general, July 1 to August 7, 1901.

| Source of revenue.                                         | Fiscal year<br>1901.                                                                             | Source of revenue.                                 | Fiscal year<br>1901. |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------|
| Department of receipts and disbursements: Building permits | 99. 03<br>102. 69<br>179. 03<br>10, 667. 46<br>2, 235. 37<br>1, 345. 05<br>35. 00<br>11, 842. 60 | Dapartment of receipts and disbursements:  Markets | 922.02               |

The city of Manila, to August 7, 1901, was under the control of a provost-marshalgeneral, and its government was considered insular in character, its revenues being deposited with the treasurer of the archipelago as receipts from miscellaneous sources.

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### THE CITY OF MANILA—CHARTER.

### FINANCES OF THE CITY OF MANILA.

Under the Manila City charter, which became effective August 7, 1901, its government passed to the control of a municipal board. All revenues derived under the charter are deposited with the treasurer of the archipelago to the credit of the city. Disbursements are made pursuant to appropriations of the Philippine Commission, but under section 15 of the charter 30 per cent of the appropriations (disbursements) for the city are payable out of the insular treasury and 70 per cent out of the revenues deposited by the city to its credit. The deposits by the city to its credit during the fiscal year were \$1,067,871.62. The actual collections, as shown by accounts submitted by the various officers, were \$1,113,880.50. The difference represents undeposited balances in the hands of officers June 30, 1902.

The accounts for the city of Manila for the fiscal year 1902 are not completely

audited; therefore, any statement of account between the city and the insular government on account of the fiscal year must be tentative in character.

This office has no definite information as to the outstanding obligations of the city on June 30, all of which were chargeable to the appropriations of the fiscal year 1902, but from the standpoint of the actual deposits made by the city, \$1,067,871.62, and the actual disbursements herein shown, \$1,533,706.64—three-tenths of which, or \$460,111.99, is chargeable to the insular government—the city was indebted to the latter in the sum of \$5,723.03.

### Source of revenue fiscal year 1902.

#### DEPARTMENT OF ASSESSMENTS AND COLLECTIONS.

| City assessor and collector:                 |                 |
|----------------------------------------------|-----------------|
| Industrial tax                               | \$199, 524, 334 |
| Land tax                                     | 305, 831. 26    |
| Matadero tax                                 | 57, 078. 351    |
| Market tax                                   | 102, 107. 79    |
| Internal-revenue stamps sold                 | 68, 509, 981    |
| Licenses                                     | 152, 617, 434   |
| Vehicle tax                                  | 18, 758, 384    |
| Registration certificates                    | 50, 999. 84     |
| Vehicle equipment                            | 2,028.68        |
| Rents of public land                         | 2, 618. 00      |
| Frontage tax                                 | 21, 638. 071    |
| Sale of land                                 | 1, 989. 95      |
| Telephone franchise, 7 per cent subscription | 2, 949. 191     |
| Electric-installment certificates            | 950. 50         |
| Live-stock registration                      | 353. 15         |
| Total                                        | 987, 954. 93½   |
| DEPARTMENT OF ENGINEERING AND PUBLIC WORKS.  |                 |
| City engineer:                               |                 |
| Water service                                | 31, 476, 591    |
| Plumbing.                                    |                 |
| Fire plugs                                   | 219. 56         |
| Fines                                        | 406, 471        |
| Cleaning vaults                              | 208. 10         |
| Building applications and permits            | 5, 713, 75      |
| Testing weights and measures                 | 2, 254. 55      |
| Miscellaneous                                | 16. 25          |
| Total                                        | 42, 465. 22     |
| POLICE DEPARTMENT.                           |                 |
| Chief of police, miscellaneous receipts      | 844, 19         |
| Poundmaster, fees                            |                 |
| Total                                        | 1, 069. 92      |

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**\$9, 420. 08** 

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#### LAW DEPARTMENT.

| Municipal court, fines and fees                                     | <b>\$</b> 78, 222. 09              |
|---------------------------------------------------------------------|------------------------------------|
| Fines and fees                                                      |                                    |
| Sale of unclaimed articles.  Justices of the peace, fees and fines. | 186. 37<br>1, 666. 94 <del>1</del> |
| Justices of the peace, fees and fines.  City attorney, fees.        | 76. 63                             |
| Total                                                               | 82, 390. 421                       |
| Grand total                                                         | 1, 113, 880. 50                    |

### INSULAR DISBURSEMENTS.

Following are statements, tabulated by departments, bureaus, and offices, showing the disbursements, pursuant to appropriations, for the insular service, on account of the fiscal year 1902, to June 30, 1902:

# The United States Philippine Commission.

#### DISBURSEMENTS FISCAL YEAR 1902.

| Salaries and wages Transportation Contingent expenses Traveling expenses, civil employees Expenses of survey | 9, 653. 62<br>66, 312. 12<br>2, 936, 80 |
|--------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Total                                                                                                        | 180, 133. 57                            |

Many items of expenditure under this head are not in reality expenses of the Commission as such, but are expenses of transportation of clerks and employees who came to the islands without definite assignment to a particular bureau, as well as expenses incurred in establishing civil government in the provinces. The printing and circulating of the acts, resolutions, and reports of the Commission, and the cost of cablegrams to the United States form a considerable portion of the contingent expenses.

### Executive bureau.

| Salaries and wages  Contingent expenses  Contingent expenses, Malacanan palace  Allowance in lieu of salary for earned leave of absence. | 39, 149, 11  |
|------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Total                                                                                                                                    | 105, 324. 23 |

### Department of finance and justice, disbursements fiscal year 1902.

# OFFICE OF THE SECRETARY.

| Total                                      | 9, 669. 56 |
|--------------------------------------------|------------|
| BURRAU OF CUSTOMS AND IMMIGRATION.         |            |
| Manila:                                    | 2, 209, 49 |
|                                            | 4, 417. 35 |
|                                            | 3, 996. 22 |
|                                            | 9, 626. 49 |
| Transportation                             | 452.53     |
| Salaries of officers in bonded warehouses. | 2, 415. 60 |
| Extra service of employees.                | 6, 136. 28 |

Salaries and wages ...

| Disbursements by James G. Jester, insular disbursing agent at Washington, D. C., on account of customs service and not properly chargeable to any particular port:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$1,245.00                        |
| Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 319.33                            |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 4, 833. 68                        |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 6, 398. 01                        |
| Iloilo:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                   |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 34, 755. 54                       |
| Expenses of revenue launches                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1,811.43                          |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 10, 948. 11                       |
| -<br>-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                   |
| Total .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 47, 515. <b>0</b> 8               |
| Cebu:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                   |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 19 <b>, 085. 73</b>               |
| Expenses of revenue launches.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1, 915. 88                        |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,806.21                          |
| Extra services of employees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 35.04                             |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 22, 842. 86                       |
| <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                   |
| Zamboanga:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | E 010 F0                          |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5, 310. 59                        |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 660. 34<br>37. 85                 |
| Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 37.00                             |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 6, 008. 78                        |
| • ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                   |
| Jolo:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | - 000 1F                          |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 7, 298. 15                        |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 510. 33                           |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 7, 808. 48                        |
| =                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <del></del>                       |
| Siassi:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0 485 80                          |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2, 477. 50                        |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 174. 50<br>11. 61                 |
| Outwills retuirds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 11. 01.                           |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>2</b> , <b>663</b> . <b>61</b> |
| =                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                   |
| NONENTRY PORTS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                   |
| Aparri: Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 9 974 00                          |
| Expenses of revenue launches                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2, 276. 09<br>1, 723. 44          |
| Contingent expenses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 192, 50                           |
| Commendate of the contract of |                                   |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 4, 192. 03                        |
| Balayan: Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 115. 00                           |
| Batangas:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                   |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1, 984. 02                        |
| Contingent expenses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 80.00                             |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2, 064. 02                        |
| <b>=</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <del></del>                       |
| Baybay:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | B0 00                             |
| Salaries and wages Expenses of revenue launches                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 70. <b>09</b><br>18. <b>66</b>    |
| -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 10.00                             |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 88.66                             |
| Roon: Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | - 940 M                           |
| Bogo: Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 816 - <del>10.00</del>            |

| Boganga:         45.00           Salaries and wages         45.00           Contingent expenses         7.50           Total         52.50           Calbayog: Salaries and wages         80.00           Calivo: Salaries and wages         80.00           Capiz:         1,270.29           Salaries and wages         1,270.29           Contingent expenses         4.00           Transportation         14.04           Total         1,288.33           Catbalogan: Salaries and wages         284.45           Dest: Salaries and wages         665.02           Dagupan: Salaries and wages         665.02           Dumaguete: Expenses of revenue launches         5.00           Dumanjue:         Salaries and wages         589.12           Contingent expenses         14.00           Total         603.12           Gubat:         Salaries and wages         96.00           Contingent expenses         111.90           Guinan:         Salaries and wages         96.00           Contingent expenses         150.00           Total         111.00           Ibas Salaries and wages         157.50           Legaspi:         Salaries and wages                       | assi—Continued.<br>Bulan: Salaries and wages    | \$16.00    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|------------|
| Calivo: Salaries and wages         8.00           Calivo: Salaries and wages         90.00           Capiz:         1, 270.29           Contingent expenses         4.00           Transportation         14.04           Total         1, 288.33           Catbalogan: Salaries and wages         284.45           Dact: Salaries and wages         350.01           Davao: Salaries and wages         466.68           Dumaguete: Expenses of revenue launches         5.00           Dumanjue:         581.2           Salaries and wages         599.12           Contingent expenses         14.00           Total         603.12           Gubat:         5alaries and wages           Salaries and wages         98.00           Contingent expenses         111.90           Guinan:         5alaries and wages         98.00           Contingent expenses         15.00           Total         111.00           Iba: Salaries and wages         2, 224.33           Expenses of revenue launches         8.50           Contingent expenses         157.50           Legaspi:         5alaries and wages         2, 224.33           Expenses of revenue launches         8.50     < | Salaries and wages                              |            |
| Calivo: Salaries and wages.       1, 270, 29         Contingent expenses.       1, 00         Transportation       14, 00         Total.       1, 288, 33         Catbalogan: Salaries and wages       264, 45         Dact: Salaries and wages       350, 01         Davao: Salaries and wages       466, 68         Dumaguete: Expenses of revenue launches       5, 00         Dumanjuc:       Salaries and wages       14, 00         Salaries and wages       14, 00         Total       603, 12         Gubat:       111, 90         Gountingent expenses       111, 90         Contingent expenses       15, 00         Total       110, 00         Iba: Salaries and wages       96, 00         Contingent expenses       15, 00         Total       111, 00         Iba: Salaries and wages       100, 00         Isabela: Salaries and wages       2, 224, 33         Expenses of revenue launches       8, 50         Contingent expenses       181, 68         Total       2, 414, 49         Massin: Salaries and wages       181, 68         Total       2, 414, 49         Massin: Salaries and wages       763, 21         <                                                    | Total                                           | 52. 50     |
| Capiz: Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Calbayog: Salaries and wages                    | 8.00       |
| Salaries and wages       1, 270, 29         Contingent expenses       4, 00         Transportation       14, 04         Total       1, 288, 33         Catbalogan: Salaries and wages       264, 45         Daet: Salaries and wages       350, 01         Davao: Salaries and wages       665, 02         Dagupan: Salaries and wages       466, 68         Dumaguete: Expenses of revenue launches       5, 00         Dumanjuc:       Salaries and wages       14, 00         Total       603, 12         Gubat:       311, 90         Gubat:       111, 90         Gontingent expenses       67, 15         Total       179, 05         Guinan:       38laries and wages       96, 00         Contingent expenses       15, 00         Total       111, 00         Iba: Salaries and wages       150, 00         Legaspi:       38laries and wages       2, 224, 33         Expenses of revenue launches       8, 50         Contingent expenses       181, 66         Total       2, 414, 49         Massin: Salaries and wages       49, 50         Palanoc:       Salaries and wages       49, 50         Contingent expenses                                                            | Calivo: Salaries and wages                      | 80.00      |
| Catbalogan: Salaries and wages         264. 45           Daet: Salaries and wages         350. 01           Davao: Salaries and wages         685. 02           Dagupan: Salaries and wages         486. 68           Dumaguete: Expenses of revenue launches         5. 00           Dumanjue:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Salaries and wages. Contingent empenses.        | 4.00       |
| Daet: Salaries and wages         350.01           Davao: Salaries and wages         685.02           Dagupan: Salaries and wages         486.68           Dumaguete: Expenses of revenue launches         5.00           Dumanjue:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Total                                           | 1, 288. 33 |
| Davao: Salaries and wages         665.02           Dagupan: Salaries and wages         486.68           Dumaguete: Expenses of revenue launches         5.00           Dumanjue:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Catbalogan: Salaries and wages                  | 264. 45    |
| Dagupan: Salaries and wages         466.68           Dumaguete: Expenses of revenue launches         5.00           Dumanjuc:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Daet: Salaries and wages                        | 350. 01    |
| Dumaquete: Expenses of revenue launches         5.00           Dumanjuc:         Salaries and wages         14.00           Total         603.12           Gubat:         Salaries and wages         111.90           Contingent expenses         67.15           Total         179.05           Guinan:         96.00           Contingent expenses         15.00           Total         111.00           Iba: Salaries and wages         100.00           Isabela: Salaries and wages         2, 224.33           Expenses of revenue launches         8.50           Contingent expenses         181.68           Total         2, 414.49           Massin: Salaries and wages         49, 50           Palanoe:         Salaries and wages         763.21           Contingent expenses         18.67           ' Total         781.88                                                                                                                                                                                                                                                                                                                                                     | Davao: Salaries and wages                       | 665.02     |
| Dumanjnc:         Salaries and wages         589. 12           Contingent expenses         14.00           Total         603. 12           Gubat:         Salaries and wages         111. 90           Contingent expenses         67. 15           Total         179. 05           Guinan:         Salaries and wages         96. 00           Contingent expenses         15. 00           Total         111. 00           Iba: Salaries and wages         100. 00           Isabela: Salaries and wages         2, 224. 33           Expenses of revenue launches         8. 50           Contingent expenses         181. 68           Total         2, 414. 49           Massin: Salaries and wages         49, 50           Palanoc:         Salaries and wages         763. 21           Contingent expenses         18. 67           Total         781. 88                                                                                                                                                                                                                                                                                                                              | Dagupan: Salaries and wages                     | 466. 68    |
| Salaries and wages         589, 12           Contingent expenses         14,00           Total         603, 12           Gubat:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Dumaguete: Expenses of revenue launches         | 5. 00      |
| Gubat:       \$8alaries and wages       111.90         Contingent expenses       67.15         Total       179.05         Guinan:       \$96.00         Contingent expenses       15.00         Total       111.00         Iba: Salaries and wages       100.00         Isabela: Salaries and wages       25.224.33         Expenses of revenue launches       8.50         Contingent expenses       181.66         Total       2,414.49         Massin: Salaries and wages       49.50         Palanoc:       \$8alaries and wages       763.21         Contingent expenses       18.67         * Total       781.88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Salaries and wages                              |            |
| Salaries and wages       111.90         Contingent expenses       67.15         Total       179.05         Guinan:       96.00         Contingent expenses       15.00         Total       111.00         Iba: Salaries and wages       100.00         Isabela: Salaries and wages       2, 224.33         Expenses of revenue launches       8.50         Contingent expenses       181.66         Total       2, 414.49         Massin: Salaries and wages       49, 50         Palanoc:       Salaries and wages       763.21         Contingent expenses       18.67         Total       781.88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Total                                           | 603. 12    |
| Guinan:       96.00         Contingent expenses       15.00         Total       111.00         Iba: Salaries and wages       100.00         Isabela: Salaries and wages       157.50         Legaspi:       2, 224.33         Expenses of revenue launches       8.50         Contingent expenses       181.66         Total       2, 414.49         Massin: Salaries and wages       49,50         Palanoc:       Salaries and wages       763.21         Contingent expenses       18.67         Total       781.88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Salaries and wages                              |            |
| Salaries and wages       96.00         Contingent expenses       15.00         Total       111.00         Iba: Salaries and wages       100.00         Isabela: Salaries and wages       2, 224.33         Expenses of revenue launches       8.50         Contingent expenses       181.66         Total       2, 414.49         Maasin: Salaries and wages       49, 50         Palanoc:       Salaries and wages       763. 21         Contingent expenses       18.67         Total       781.88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Total                                           | 179.05     |
| Iba: Salaries and wages       100.00         Isabela: Salaries and wages       157.50         Legaspi:       2,224.33         Expenses of revenue launches       8.50         Contingent expenses       181.66         Total       2,414.49         Maasin: Salaries and wages       49,50         Palanoc:       Salaries and wages       763.21         Contingent expenses       18.67         Total       781.88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Salaries and wages                              | 7.21.22    |
| Isabela: Salaries and wages       157.50         Legaspi:       2, 224.33         Expenses of revenue launches       8.50         Contingent expenses       181.66         Total       2, 414.49         Massin: Salaries and wages       49, 50         Palanoc:       Salaries and wages       763.21         Contingent expenses       18.67         Total       781.88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Total                                           | 111.00     |
| Legaspi:       2, 224. 33         Expenses of revenue launches       8. 50         Contingent expenses       181. 66         Total       2, 414. 49         Massin: Salaries and wages       49, 50         Palanoc:       Salaries and wages       763. 21         Contingent expenses       18. 67         Total       781. 88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Iba: Salaries and wages                         | 100.00     |
| Salaries and wages       2, 224. 33         Expenses of revenue launches       8. 50         Contingent expenses       181. 66         Total       2, 414. 49         Massin: Salaries and wages       49, 50         Palanoc:       Salaries and wages       763. 21         Contingent expenses       18. 67         Total       781. 88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Isabela: Salaries and wages                     | 157. 50    |
| Massin: Salaries and wages 49, 50  Palanoc: Salaries and wages 763. 21 Contingent expenses 18. 67  Total 781. 88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Salaries and wages Expenses of revenue launches | 8.50       |
| Palanoc: Salaries and wages. 763. 21 Contingent expenses. 18. 67 Total 781. 88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total                                           | 2, 414. 49 |
| Salaries and wages       763. 21         Contingent expenses       18. 67         Total       781. 88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Massin: Salaries and wages                      | 49, 50     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Salaries and wages                              |            |
| Romblon: Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | * Total                                         | 781. 88    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Romblon: Salaries and wages                     | GO 102.50  |

| Siassi—Continued.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| San Fernando: Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>e</b> 9 409 99         |
| Expenses of revenue launches.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$3, 493. 33<br>909. 79   |
| Contingent expenses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 292. 90                   |
| Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 26. 81                    |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 4, 722. 83                |
| San Jose de Buenavista: Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                           |
| Silay: Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 20.00                     |
| Sorsogon: Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1 100 EE                  |
| Contingent expenses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1, 166. 55<br>96. 80      |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1, 263. 35                |
| Surigao: Salaries and wages.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1, 742. 07                |
| Santa Cruz:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                           |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 868, 35                   |
| Contingent expenses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 13. 57                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 10.01                     |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 881. 92                   |
| Taal: Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 122.00                    |
| Tacloban:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                           |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1,021.21                  |
| Expenses and revenue launches                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1, 915. 90                |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 54.00                     |
| m . 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                           |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2, 991. 11                |
| Tagbilaren:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                           |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 9.00                      |
| Expenses of revenue launches.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 10.00                     |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 19. 00                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 10.00                     |
| The following payments on account of the customs service were made<br>by settlement warrant during the fiscal year, and are not properly<br>chargeable to any particular port:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                           |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 323.06                    |
| Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 374. 50 <del>1</del>      |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 10, 409. 03 🖟             |
| Refunds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 9, 877. 32 ½              |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 20, 983. 921              |
| Total disbursements, customs service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 490, 126. 40              |
| DUDAN OR THE STATE OF THE STATE |                           |
| BUREAU OF THE INSULAR TREASURER.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 00 800 50                 |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 29, 729. 76               |
| Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1, 619. 45<br>15, 874. 32 |
| _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 10, 017. 02               |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 47, 223. 53               |
| BUREAU OF THE INSULAR AUDITOR.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                           |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 78, 904. 08 <del>1</del>  |
| Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1, 744. 55                |
| Contingent expenses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 6,526.751                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 87 175 90                 |
| Total Digitized by GO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | O. 1.0. 09                |

### BUREAU OF INSULAR COLD-STORAGE AND ICE PLANT.

| Salaries and wages                                              | . \$89, 377. 39 |
|-----------------------------------------------------------------|-----------------|
| Transportation                                                  |                 |
| Contingent expenses                                             |                 |
| Construction                                                    |                 |
| Equipment                                                       | . 15,099.17     |
| Total                                                           | . 280, 731. 35½ |
| BUREAU OF JUSTICE.                                              |                 |
| Salaries and wages                                              | 236, 935, 00    |
| Transportation                                                  |                 |
| Contingent expenses                                             |                 |
| Total                                                           | 257, 534. 06    |
| Disbursements on account of internal revenue, fiscal year 1902: |                 |
| PROVINCE OR ISLAND, AND STATION.                                |                 |
| Abra, Bangued, salaries and wages                               | . 30.00         |
| Ambos Camarines:                                                |                 |
| Libmanan—<br>Salaries and wages                                 | . 97.50         |
| Contingent expenses.                                            | 37. 50          |
| Nueva Caceres—                                                  |                 |
| Contingent expenses.                                            | . 157.50        |
| Tax refunds                                                     | . 89. 62        |
| Total                                                           | 382. 12         |
| Basilian Island, Basilian, salaries and wages                   | 137. 50         |
| Cagayan: Aparri, salaries and wages Tuguegarao—                 | . 81.00         |
| Salaries and wages                                              | . 81.00         |
| Tax refunds                                                     |                 |
| Total                                                           | 172. 67         |
| Dapitan, Dapitan, salaries and wages                            | 572.00          |
| Ilocos Norte:                                                   |                 |
| Laoag— Salaries and wages                                       | 90.00           |
| Contingent expenses.                                            |                 |
| Tax refunds                                                     | 4. 25           |
| Total                                                           | . 115. 25       |
| Ilocos Sur:                                                     |                 |
| Candon—<br>Salaries and wages.                                  | . 50.00         |
| Contingent expenses.                                            |                 |
| Vigan—                                                          |                 |
| Salaries and wages                                              |                 |
| Contingent expenses                                             | . 44.00         |
| Total                                                           | . 354.50        |
| Iloilo, Iloilo, salaries and wages                              | 30.00           |
| Isabela, Ilagan, salaries and wages                             | . 81.00         |
| Digitized by                                                    |                 |

| Jolo Island, Jolo, salaries and wages                     | <b>\$220.00</b>          |
|-----------------------------------------------------------|--------------------------|
| Laguna:                                                   |                          |
| Calamba—                                                  |                          |
| Salaries and wages                                        | 15. 00<br>20. 00         |
| Santa Cruz—<br>Salaries and wages                         | 2, 032. 97               |
| Contingent expenses                                       | 253. 85                  |
| Tax refunds.                                              | 14.00                    |
| Total                                                     | 2, 355. 82               |
| Leyte, Tacloban, contingent expenses.                     | 2.50                     |
| Manila (city): Manila—                                    |                          |
|                                                           | 9 000 75                 |
| Salaries and wages                                        | 3, 998. 75<br>1, 898. 19 |
| Contingent expenses. Tax refunds                          | 714. 78                  |
| ·                                                         |                          |
| Total =                                                   | 6, 611. 72               |
| Nueva Ecija:                                              |                          |
| San Isidro, salaries and wages                            | 40. 50                   |
| San Jose, salaries and wages                              | 12. 92                   |
| Total                                                     | 53. 42                   |
| Nueva Vizcaya:                                            |                          |
| Solano—                                                   |                          |
| Salaries and wages                                        | 30.00                    |
| Contingent expenses.                                      | 25.00                    |
| Total                                                     | 55.00                    |
| Pampanga:  Bacolor—                                       |                          |
| Salaries and wages                                        | 8. <b>50</b>             |
| Contingent expenses                                       | 5. 65                    |
| Total                                                     | 14. 15                   |
| Pangasinan, Lingayen, tax refunds                         | 17. 00                   |
| Samar:                                                    |                          |
| Calbayog—                                                 |                          |
| Salaries and wages                                        | 110.00                   |
| Contingent expenses                                       | 137. 50                  |
| Catabalogan, salaries and wagesGuiuan, salaries and wages | 127. 50<br>60. 00        |
| · • •                                                     |                          |
| Total ====================================                | 435, 00                  |
| Union: San Fernando—                                      |                          |
| Salaries and wages                                        | 67.50                    |
| Contingent expenses.                                      | 86. 66                   |
| Total                                                     | 154. 16                  |
| Zambales:                                                 |                          |
| Iba— Salarios and wares                                   | 448, 59                  |
| Salaries and wages Contingent expenses                    | 27. 50                   |
| Subig, salaries and wages                                 | 16.00                    |
| <del>-</del>                                              | 492.09                   |
| Total                                                     |                          |
| Zamboanga, Zamboanga, salaries and wages.                 | 991 <del>6</del>         |
| 3,                                                        | 0                        |

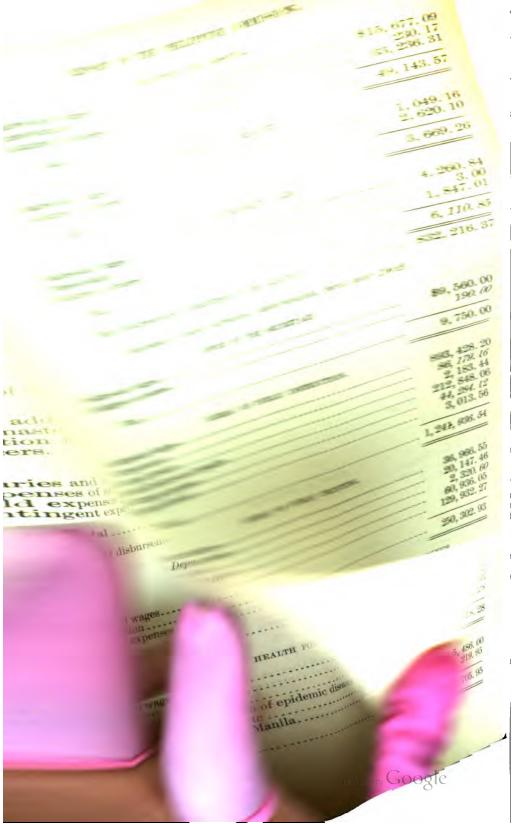
| Additional expenditures on account of internal revenue, fiscal year 1902, and not chargeable to any particular office, were made by settlement warrant, as follows:                  |                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Salaries and wages                                                                                                                                                                   | <b>\$</b> 1, 636. 26        |
| penses                                                                                                                                                                               | 90. 02<br>969. 12           |
| Total                                                                                                                                                                                | 2, 695. 40                  |
| Additional disbursements on account of the internal-revenue service, and not chargeable to any particular office, were made by the Philippine disbursing agent at Washington, D. C.: |                             |
| Contingent expenses                                                                                                                                                                  | 85.38                       |
| Total disbursements on account of internal revenue                                                                                                                                   |                             |
| Total disbursements, department of finance and justice 1                                                                                                                             |                             |
| Department of commerce and police, disbursements fiscal year 1902                                                                                                                    | . ·                         |
| OFFICE OF THE SECRETARY.                                                                                                                                                             |                             |
| Salaries and wages.                                                                                                                                                                  | <b>\$9, 103. 89</b>         |
| Contingent expenses.                                                                                                                                                                 | 116. 33                     |
| Total                                                                                                                                                                                | 9, 220. 22                  |
| SIGNAL SERVICE.                                                                                                                                                                      |                             |
| Construction of telegraphs and telephones                                                                                                                                            | 126, 086. 58                |
| BURRAU OF PHILIPPINES CONSTABULARY.                                                                                                                                                  |                             |
| Pay of Philippines constabulary                                                                                                                                                      | 370, 928. 15                |
| Clothing, camp and barrack equipment  Barracks and quarters                                                                                                                          | 174, 953. 87<br>16, 171. 39 |
| Transportation                                                                                                                                                                       |                             |
| Secret-service fund                                                                                                                                                                  | 20, 981. 44                 |
| Maintenance of insular police                                                                                                                                                        |                             |
| Contingent expenses                                                                                                                                                                  | 57, 816. 37                 |
| Total                                                                                                                                                                                | 700, 655. 69                |
| BUREAU OF POSTS.                                                                                                                                                                     |                             |
| Salaries and wages                                                                                                                                                                   | 26, 055. 50                 |
| Traveling expenses                                                                                                                                                                   | 243.65                      |
| Contingent expenses                                                                                                                                                                  |                             |
| Total                                                                                                                                                                                |                             |
|                                                                                                                                                                                      |                             |
| BURRAU OF PRISONS IN MANILA.                                                                                                                                                         |                             |
| Salaries and wages Contingent expenses                                                                                                                                               |                             |
| Total                                                                                                                                                                                | 162, 914. 24                |
| UNITED STATES PRISON AT LINGAYEN.                                                                                                                                                    |                             |
| Salaries and wages.                                                                                                                                                                  | 752. 85                     |
|                                                                                                                                                                                      |                             |

# UNITED STATES PRISON AT SAN ISIDRO.

| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                        | \$2, 320. 00<br>7, 365. 04                                                                                                                                                                        |
| Total                                                                                                                                                                                                                                                                                                                                                                                                  | 9, 685. 04                                                                                                                                                                                        |
| UNITED STATES PRISON AT BACOLOR.                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                   |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                     | 4, 474. 67<br>597. 85                                                                                                                                                                             |
| Total                                                                                                                                                                                                                                                                                                                                                                                                  | 5, 072. 52                                                                                                                                                                                        |
| CAPTAIN OF THE PORT AND BUREAU OF COAST GUARD AND TRANSPORT                                                                                                                                                                                                                                                                                                                                            | ration.                                                                                                                                                                                           |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                     | 14, 577. 72                                                                                                                                                                                       |
| Light-house service                                                                                                                                                                                                                                                                                                                                                                                    | 41, 477. 91                                                                                                                                                                                       |
| Expenses of revenue launches                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                   |
| Contingent expenses.                                                                                                                                                                                                                                                                                                                                                                                   | 5, 496. 42                                                                                                                                                                                        |
| Convergent Caponocci                                                                                                                                                                                                                                                                                                                                                                                   | 0, 100. 12                                                                                                                                                                                        |
| Total                                                                                                                                                                                                                                                                                                                                                                                                  | 456, 233. 39                                                                                                                                                                                      |
| :                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                   |
| BUREAU OF PHILIPPINES CONSTABULARY.                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                   |
| Pay of native police (act 58)                                                                                                                                                                                                                                                                                                                                                                          | 32, 853. 09                                                                                                                                                                                       |
| In addition to the disbursements for native police from its own appropriation in act No. 58, which for the most part was disbursed through officers.                                                                                                                                                                                                                                                   | oriations the<br>the appro-<br>gh military                                                                                                                                                        |
| BUREAU OF COAST AND GEODETIC SURVEY.                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                   |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                   |
| Expenses of steamers                                                                                                                                                                                                                                                                                                                                                                                   | 1,695.65                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                                                        | 5, 252. 69                                                                                                                                                                                        |
| Field expenses                                                                                                                                                                                                                                                                                                                                                                                         | 5, 252. 69<br>3, 261. 97                                                                                                                                                                          |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                    | 5, 252. 69                                                                                                                                                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                        | 5, 252. 69<br>3, 261. 97                                                                                                                                                                          |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                    | 5, 252. 69<br>3, 261. 97<br>502. 08<br>10, 712. 39                                                                                                                                                |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                    | 5, 252. 69<br>3, 261. 97<br>502. 08<br>10, 712. 39                                                                                                                                                |
| Total                                                                                                                                                                                                                                                                                                                                                                                                  | 5, 252. 69<br>3, 261. 97<br>502. 08<br>10, 712. 39                                                                                                                                                |
| Total  Total disbursements, department of commerce and police                                                                                                                                                                                                                                                                                                                                          | 5, 252. 69<br>3, 261. 97<br>502. 08<br>10, 712. 39<br>, 689, 344. 70                                                                                                                              |
| Total  Total                                                                                                                                                                                                                                                                                                                                                                                           | 5, 252. 69<br>3, 261. 97<br>502. 08<br>10, 712. 39<br>, 689, 344. 70<br>\$10, 361. 52                                                                                                             |
| Total  Total                                                                                                                                                                                                                                                                                                                                                                                           | 5, 252. 69<br>3, 261. 97<br>502. 08<br>10, 712. 39<br>, 689, 344. 70<br>\$10, 361. 52<br>36. 50                                                                                                   |
| Total  Total                                                                                                                                                                                                                                                                                                                                                                                           | 5, 252. 69<br>3, 261. 97<br>502. 08<br>10, 712. 39<br>, 689, 344. 70<br>\$10, 361. 52                                                                                                             |
| Total  Total   Total disbursements, department of commerce and police   Department of the interior, fiscal year 1903.  OFFICE OF THE SECRETARY.  Salaries and wages  Transportation Contingent expenses.                                                                                                                                                                                               | 5, 252. 69<br>3, 261. 97<br>502. 08<br>10, 712. 39<br>, 689, 344. 70<br>\$10, 361. 52<br>36. 50<br>459. 02                                                                                        |
| Total  Total                                                                                                                                                                                                                                                                                                                                                                                           | 5, 252. 69<br>3, 261. 97<br>502. 08<br>10, 712. 39<br>, 689, 344. 70<br>\$10, 361. 52<br>36. 50<br>459. 02                                                                                        |
| Total  Total   Total disbursements, department of commerce and police   Department of the interior, fiscal year 1903.  OFFICE OF THE SECRETARY.  Salaries and wages  Transportation Contingent expenses.                                                                                                                                                                                               | 5, 252. 69<br>3, 261. 97<br>502. 08<br>10, 712. 39<br>, 689, 344. 70<br>\$10, 361. 52<br>36. 50<br>459. 02                                                                                        |
| Total  Total                                                                                                                                                                                                                                                                                                                                                                                           | \$10, 361. 52<br>36. 50<br>459. 02                                                                                                                                                                |
| Total  Total                                                                                                                                                                                                                                                                                                                                                                                           | \$10, 381. 52<br>38. 50<br>459. 02<br>10, 712. 39<br>\$10, 381. 52<br>38. 50<br>459. 02<br>10, 857. 04                                                                                            |
| Total  Total                                                                                                                                                                                                                                                                                                                                                                                           | 5, 252. 69<br>3, 261. 97<br>502. 08<br>10, 712. 39<br>, 689, 344. 70<br>\$10, 361. 52<br>36. 50<br>459. 02<br>10, 857. 04                                                                         |
| Total  Total                                                                                                                                                                                                                                                                                                                                                                                           | \$10, 361. 52<br>36. 50<br>459. 02<br>10, 857. 04<br>\$10, 857. 04<br>\$70, 538. 29<br>28, 580. 30<br>54, 292. 35                                                                                 |
| Total  Total                                                                                                                                                                                                                                                                                                                                                                                           | \$10, 381. 52<br>38. 50<br>\$10, 712. 39<br>\$10, 381. 52<br>38. 50<br>459. 02<br>10, 857. 04<br>70, 538. 29<br>28, 580. 30<br>54, 292. 35<br>243, 180. 58                                        |
| Total  Total                                                                                                                                                                                                                                                                                                                                                                                           | \$10, 361. 52<br>3689, 344. 70<br>\$10, 361. 52<br>36. 50<br>459. 02<br>10, 857. 04<br>70, 538. 29<br>28, 580. 30<br>54, 292. 35<br>243, 180. 58<br>56, 707. 49                                   |
| Total  Total   Department of the interior, fiscal year 1903.  OFFICE OF THE SECRETARY.  Salaries and wages.  Transportation.  Contingent expenses.  Total  BOARD OF HEALTH FOR THE PHILIPPINES.  Salaries and wages.  Transportation.  Contingent expenses.  Suppression and extermination of epidemic diseases and pests.  Support of hospitals, plants, etc.  Installation of pail system in Manila. | \$10, 361. 52<br>36. 50<br>459. 02<br>10, 712. 39<br>\$10, 361. 52<br>36. 50<br>459. 02<br>10, 857. 04<br>70, 538. 29<br>28, 580. 30<br>54, 292. 35<br>243, 180. 58<br>56, 707. 49<br>11, 992. 50 |
| Total  Total                                                                                                                                                                                                                                                                                                                                                                                           | \$10, 361. 52<br>36. 50<br>459. 02<br>10, 712. 39<br>\$10, 361. 52<br>36. 50<br>459. 02<br>10, 857. 04<br>70, 538. 29<br>28, 580. 30<br>54, 292. 35<br>243, 180. 58<br>56, 707. 49<br>11, 992. 50 |

# QUARANTINE SERVICE.

| QUARANTHE BERTICE.                                  |                     |
|-----------------------------------------------------|---------------------|
| Salaries and wages                                  | \$27, 077. 13       |
| District date wages                                 | 0 711 00            |
| Transportation                                      | 6, 711. 69          |
| Contingent expenses.                                | 47, 213. 31.        |
| Commutation and quarters                            | 3, 966. 66          |
| Comment of Marinalan                                | 41, 424. 14         |
| Support of Mariveles                                | 71, 727. 17         |
| ·                                                   |                     |
| Total                                               | 126, 392. 93        |
|                                                     |                     |
|                                                     |                     |
| FORESTRY BUREAU.                                    |                     |
|                                                     |                     |
| Salaries and wages                                  | 45, 731. 67         |
| Transportation                                      | 5, 634. 27          |
|                                                     | 11, 997. 56         |
| Contingent expenses                                 | 11, 001.00          |
|                                                     |                     |
| Total                                               | 63, 363. 50         |
| :                                                   |                     |
|                                                     |                     |
| MINING BUREAU.                                      |                     |
| Salarian and mana                                   | 0 577 40            |
| Salaries and wages                                  | 8, 577. 48          |
| Contingent expenses                                 | 3, 514. 77          |
| Contingent expenses.  Geological and mineral survey | 510. 23             |
|                                                     |                     |
| Total                                               | 10 000 40           |
| 10tai                                               | 12, 602. 48         |
| •                                                   |                     |
| WEATHER BUREAU.                                     |                     |
| WEATHER BUREAU.                                     |                     |
| Salaries and wages                                  | 28, 357. 65         |
| Manager Add                                         |                     |
| Transportation                                      | 1, 662. 04          |
| Contingent expenses                                 | 10, 118. 32         |
| Substations                                         | 8, 535. 99          |
|                                                     |                     |
| M-4-1                                               | 40 074 00           |
| Total                                               | 48, 674. 00         |
| •                                                   |                     |
| BUREAU OF PUBLIC LANDS.                             |                     |
| BURRAU OF TUBBLE HANDS.                             |                     |
| Salaries and wages                                  | 5, 692. 97          |
| Contingent expenses.                                | 973. 21             |
| Contingent expenses.                                | 913. 41             |
|                                                     |                     |
| Total                                               | 6, 666. 18          |
|                                                     |                     |
|                                                     |                     |
| BUREAU OF AGRICULTURE.                              |                     |
| Salarias and mana                                   | e 001 70            |
| Salaries and wages                                  | 6, 901. 70          |
| Contingent expenses                                 | 7, 235. 70          |
| Transportation                                      | 171.00              |
|                                                     |                     |
| Total                                               | 14 900 40           |
| I Utai                                              | 14, 308. 40         |
|                                                     |                     |
| BUREAU OF NON-CHRISTIAN TRIBES.                     |                     |
|                                                     |                     |
| Salaries and wages                                  | 3, 810. 58          |
| Transportation                                      | 138. 07             |
|                                                     |                     |
| Contingent expenses                                 | 1, 497. 26          |
|                                                     |                     |
| Total                                               | 5, 445. 91          |
|                                                     | -,                  |
| •                                                   |                     |
| BUREAU OF GOVERNMENT LABORATORIES.                  |                     |
|                                                     | 10 150 00           |
| Salaries and wages                                  | 12, 179. 30         |
| Transportation                                      | <b>456. 68</b>      |
| Contingent expenses                                 | 6, 154. 76          |
|                                                     | -,                  |
| m-4-1                                               | 10 700 74           |
| Total                                               | 18 <b>, 790.</b> 74 |
|                                                     |                     |
| BUREAU OF PATENTS, COPYRIGHTS, AND TRADE-MARKS.     |                     |
|                                                     |                     |
|                                                     |                     |
| Salaries and wages                                  | 900.00              |
| Salaries and wages                                  | 900.00              |



# BUREAU OF STATISTICS.

| ### PHILIPPINE MUSEUM.    Total disbursements, department of public instruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | BUREAU OF STATISTICS.                                 |                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-----------------|
| Total   908. 27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Salaries and wages                                    | \$854, 17       |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Contingent expenses                                   | 54. 10          |
| AMERICAN CIRCULATING LIBRARY OF MANILA.  alaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | •                                                     |                 |
| AMERICAN CIRCULATING LIBRARY OF MANILA.  alaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Total                                                 | 908. 27         |
| Section   Sect |                                                       |                 |
| alaries and wages 900.00 ontingent expenses 932.30  Total 1,832.30  PHILIPPINE MUSEUM 772.04  Total disbursements, department of public instruction 1,591,826.31  **Unassigned, fiscal year 1902.**  BURRAU OF THE INSULAR PURCHASING AGENT.  alaries and wages 777,582.79  Panaportation 700.11  ontingent expenses 71,774.92  Total 149,867.82  CIVIL SERVICE BOARD.  alaries and wages 4,577.99  Tanaportation 2329.10  Total 28,675.36  **SUPERINTENDENT OF THE INTENDENCIA BUILDING.**  alaries and wages 1,100.30  Soutingent expenses 2,061.99  Total 3,162.29  BENGUET WAGON ROAD.  **Stion 147,462.99  1,484.38  711.19  149,658.54  5,523.30  2,496.81  **ary officers for civil purposes, fiscal year 1902.**  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | AMBRICAN OFFICE AND ATTRACT OF MANUA                  |                 |
| Second State                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                       |                 |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | alaries and wages                                     | 900.00          |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ontingent expenses.                                   | 932. 30         |
| ### PHILIPPINE MUSEUM.    Total disbursements, department of public instruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                       |                 |
| ### PHILIPPINE MUSEUM.    Total disbursements, department of public instruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Total                                                 | 1, 832. 30      |
| Ontingent expenses. 772, 04  Total disbursements, department of public instruction 1,591, 828. 31  **Unassigned, fiscal year 1902.**  BUREAU OF THE INSULAR PURCHASING AGENT.  alaries and wages. 75,00. 11  Ontingent expenses. 71,774. 92  Total 149,867. 82  CIVIL SERVICE BOARD.  alaries and wages. 23, 768. 27  Ontingent expenses 4,577. 99  Tansportation 228, 675. 36  **SUPERINTENDENT OF THE INTENDENCIA BUILDING.**  Salaries and wages. 1, 100. 30  Contingent expenses. 2, 061. 99  Total 3, 162. 29  **BENGUET WAGON ROAD.**  **Total 147, 462. 99  Total 3, 162. 29  **BENGUET WAGON ROAD.**  **Total 149, 658. 54  **Total 39, 384. 13  **Gray officers for civil purposes, fiscal year 1902.**  ADJUTANT-GENERAL.**                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                       |                 |
| Ontingent expenses. 772, 04  Total disbursements, department of public instruction 1,591, 828. 31  **Unassigned, fiscal year 1902.**  BUREAU OF THE INSULAR PURCHASING AGENT.  alaries and wages. 75,00. 11  Ontingent expenses. 71,774. 92  Total 149,867. 82  CIVIL SERVICE BOARD.  alaries and wages. 23, 768. 27  Ontingent expenses 4,577. 99  Tansportation 228, 675. 36  **SUPERINTENDENT OF THE INTENDENCIA BUILDING.**  Salaries and wages. 1, 100. 30  Contingent expenses. 2, 061. 99  Total 3, 162. 29  **BENGUET WAGON ROAD.**  **Total 147, 462. 99  Total 3, 162. 29  **BENGUET WAGON ROAD.**  **Total 149, 658. 54  **Total 39, 384. 13  **Gray officers for civil purposes, fiscal year 1902.**  ADJUTANT-GENERAL.**                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | DHILIDDING MINGRIM                                    |                 |
| Total disbursements, department of public instruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                       |                 |
| ### Unassigned, fiscal year 1902.  #### BUREAU OF THE INSULAR PURCHASING AGENT.  ###################################                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Ontingent expenses                                    | 772. 04         |
| ### Unassigned, fiscal year 1902.  #### BUREAU OF THE INSULAR PURCHASING AGENT.  ###################################                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | M.4.3.313                                             | 1 501 000 01    |
| BURRAU OF THE INSULAR PURCHASING AGENT.  alaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Total dispursements, department of public instruction | 1, 591, 826. 31 |
| BURRAU OF THE INSULAR PURCHASING AGENT.  alaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | •                                                     |                 |
| BURRAU OF THE INSULAR PURCHASING AGENT.  alaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | TT 1                                                  |                 |
| Section   Sect | Unamgned, jiscat year 1902.                           |                 |
| Section                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                       |                 |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                       |                 |
| Tanaportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | alaries and wages                                     | \$77, 582, 79   |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ransportation                                         | 500. 11         |
| Total 149, 867. 82    CIVIL SERVICE BOARD.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ontingent expenses                                    | 71, 774, 92     |
| CIVIL SERVICE BOARD.  alaries and wages 23, 768, 27 contingent expenses 4, 577. 99 ransportation 329. 10  Total 28, 675. 36  SUPERINTENDENT OF THE INTENDENCIA BUILDING.  slaries and wages 1, 100. 30 contingent expenses 2, 061. 99  Total 3, 162. 29  BENGUET WAGON ROAD.  147, 462. 99 1, 484. 36 711. 19  149, 658. 54  5, 523. 30 2, 496. 81  unassigned 339, 384. 13  'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                       |                 |
| CIVIL SERVICE BOARD.  alaries and wages 23, 768, 27 contingent expenses 4, 577. 99 ransportation 329. 10  Total 28, 675. 36  SUPERINTENDENT OF THE INTENDENCIA BUILDING.  slaries and wages 1, 100. 30 contingent expenses 2, 061. 99  Total 3, 162. 29  BENGUET WAGON ROAD.  147, 462. 99 1, 484. 36 711. 19  149, 658. 54  5, 523. 30 2, 496. 81  unassigned 339, 384. 13  'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Total                                                 | 149, 867, 827   |
| Superintendent of the intendencia building   23, 768, 27   27   28, 675, 36   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 10   329, 1 |                                                       | 110,001.02      |
| Superintendent expenses   23, 768, 27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | CHALL CENTRICE BUYER                                  |                 |
| ### Superintendent of the intendencia building.  #### Superintendent of the intendencia building.  #### Building                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                       |                 |
| ### Superintendent of the intendencia building.  #### Superintendent of the intendencia building.  #### Building                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | alaries and wages                                     | 23, 768. 27     |
| Total 28, 675. 36  SUPERINTENDENT OF THE INTENDENCIA BUILDING.  Salaries and wages 1, 100. 30 Contingent expenses 2, 061. 99  Total 3, 162. 29  BENGUET WAGON BOAD.  147, 462. 99 1, 484. 36 711. 19  149, 658. 54  5, 523. 30  2, 496. 81  unassigned 339, 384. 13  'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ontingent expenses                                    | 4, 577, 99      |
| ### Total ### 28, 675. 36  ### SUPERINTENDENT OF THE INTENDENCIA BUILDING.    Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | ransportation                                         | 329. 10         |
| Superintendent of the intendencia building.   1, 100. 30   2, 061. 99     Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | •                                                     |                 |
| Superintendent of the intendencia building.   1, 100. 30   2, 061. 99     Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Total                                                 | 28, 675. 36     |
| Total   1, 100. 30   2, 061. 99                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                       |                 |
| Total   1, 100. 30   2, 061. 99                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                       |                 |
| Total 3, 162. 29  BENGUET WAGON BOAD.  147, 462. 99 1, 484. 36 711. 19  149, 658. 54  5, 523. 30  2, 496. 81  anassigned 339, 384. 13  'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | SUPERINTENDENT OF THE INTENDENCIA BUILDING.           |                 |
| Total 3, 162. 29  BENGUET WAGON BOAD.  147, 462. 99 1, 484. 36 711. 19  149, 658. 54  5, 523. 30  2, 496. 81  anassigned 339, 384. 13  'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Salanda w                                             |                 |
| Total 3, 162. 29  BENGUET WAGON BOAD.  147, 462. 99 1, 484. 36 711. 19  149, 658. 54  5, 523. 30  2, 496. 81  anassigned 339, 384. 13  'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Maries and wages                                      | 1, 100. 30      |
| ### Total ### 3, 162. 29    BENGUET WAGON ROAD.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Onlingent expenses                                    | 2,061.99        |
| BENGUET WAGON BOAD.  147, 462. 99 1, 484. 36 711. 19 149, 658. 54 5, 523. 30 2, 496. 81  anassigned 339, 384. 13  'ary officers for civil purposes, fiscal year 1902.  Adjutant-general.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | _                                                     |                 |
| 147, 462. 99 1, 484. 36 711. 19 149, 658. 54 5, 523. 30 2, 496. 81 anassigned 339, 384. 13 'ary officers for civil purposes, fiscal year 1902. Adjutant-general.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Total                                                 | 3, 162. 29      |
| 147, 462. 99 1, 484. 36 711. 19 149, 658. 54 5, 523. 30 2, 496. 81 anassigned 339, 384. 13 'ary officers for civil purposes, fiscal year 1902. Adjutant-general.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                       |                 |
| 147, 462. 99 1, 484. 36 711. 19 149, 658. 54 5, 523. 30 2, 496. 81 anassigned 339, 384. 13 'ary officers for civil purposes, fiscal year 1902. Adjutant-general.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                       |                 |
| 1, 484.36 711.19 149, 658.54 5, 523.30 2, 496.81 anassigned 339, 384.13 'ary officers for civil purposes, fiscal year 1902. Adjutant-general.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | BENGUET WAGON ROAD.                                   |                 |
| 1, 484.36 711.19 149, 658.54 5, 523.30 2, 496.81 anassigned 339, 384.13 'ary officers for civil purposes, fiscal year 1902. Adjutant-general.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | retion                                                | 147 4R9 00      |
| 711. 19  149, 658. 54  5, 523. 30  2, 496. 81  drassigned 339, 384. 13  'ary officers for civil purposes, fiscal year 1902.  Adjutant-general.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                       |                 |
| 149, 658. 54  5, 523. 30  2, 496. 81  anassigned 339, 384. 13  ary officers for civil purposes, fiscal year 1902.  Adjutant-general.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                       |                 |
| 5, 523. 30  2, 496. 81  10 339, 384. 13  10 'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                       | /11.19          |
| 5, 523. 30  2, 496. 81  10 339, 384. 13  10 'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | /                                                     | 140 659 54      |
| 2, 496. 81  339, 384. 13  'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                       | 148, 000.04     |
| 2, 496. 81  339, 384. 13  'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1                                                     | 5 523 30        |
| 'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                       | 0,020.00        |
| 'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1                                                     | 2, 498, 81      |
| 'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                       |                 |
| 'ary officers for civil purposes, fiscal year 1902.  ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | unassioned                                            | 339, 384, 13    |
| ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                       | , 10            |
| ADJUTANT-GENERAL.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Y 00                                                  | 1000            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 'ary officers for civil purposes, fiscal year         | 1902.           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | •                                                     |                 |
| 1,519.42                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ADJUTANT-GENERAL.                                     |                 |
| 1, 519. 42                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                       | 1 810 40        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                       | 1, 519. 42      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                       |                 |

# PHILIPPINE CIVIL HOSPITAL.

| Salaries and wages                                                                         | . 230. 17                  |
|--------------------------------------------------------------------------------------------|----------------------------|
| Contingent expenses                                                                        | . 33, 236. 31              |
| Total                                                                                      | 49, 143. 57                |
| CIVIL SANITARIUM AT BENGUET.                                                               |                            |
| Salaries and wages                                                                         | . 1,049.16                 |
| Contingent expenses.                                                                       |                            |
| Total                                                                                      | 3, 669. 26                 |
| SAN RAMON GOVERNMENT FARM.                                                                 |                            |
| Salaries and wages.                                                                        | . 4, 260. 84               |
| Transportation                                                                             | . 3.00                     |
| Contingent expenses                                                                        | . 1,847.01                 |
| Total                                                                                      | 6, 110. 85                 |
| Total disbursements, department of the interior                                            | 832, 216, 37               |
|                                                                                            |                            |
| Department of public instruction, disbursements, fiscul year 1902                          | •                          |
| OFFICE OF THE SECRETARY.                                                                   |                            |
| Salaries and wages                                                                         | \$9,560.00                 |
| Contingent expenses.                                                                       | 190.00                     |
| Total                                                                                      | 9, 750. 00                 |
| BURBAU OF PUBLIC INSTRUCTION.                                                              |                            |
| Salaries and wages                                                                         | 893, 428. 20               |
| Transportation                                                                             | 86, 179. 16                |
| Rent and repairs School furniture and repairs                                              | 2, 183. 44<br>212, 848. 06 |
| Contingent expenses.                                                                       | 44, 284. 12                |
| Support of schools                                                                         | 3, 013. 56                 |
| Total                                                                                      | 1, 241, 936. 54            |
| BUREAU OF PUBLIC PRINTING.                                                                 |                            |
| Salaries and wages.                                                                        | 36, 966. 55                |
| Contingent expenses.                                                                       | 20, 147. 46                |
| Transportation Purchase of supplies                                                        | 2, 320. 60<br>60, 936. 05  |
| Cost of plant                                                                              | 129, 932. 27               |
| Total                                                                                      | 250, 302. 93               |
| 1000                                                                                       | 200, 302. 93               |
| BUREAU OF ARCHITECTURE AND CONSTRUCTION OF PUBLIC BUILDS                                   | NG8.                       |
| Salaries and wages                                                                         | 7, 250. 98                 |
| Transportation                                                                             | 482. 07                    |
| Maintenance of public buildings                                                            | 21, 347. 32                |
| Contingent expenses.  Repairs and additions to building occupied by public printing office | 3, 099. 63<br>48, 438. 28  |
| Total                                                                                      | 80, 618. 28                |
| BUREAU OF ARCHIVES,                                                                        |                            |
| Salaries and wages.                                                                        | 5, 486. 00                 |
| Contingent expenses.                                                                       | 219. 95                    |
| Total                                                                                      | 5 70K 0F                   |
|                                                                                            | 5, 705. 95                 |

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# BURBAU OF STATISTICS.

| BURBAU OF BIAIDING.                                                  |                           |
|----------------------------------------------------------------------|---------------------------|
| Salaries and wages Contingent expenses                               | \$854. 17<br>54. 10       |
| Total                                                                | 908. 27                   |
| ·                                                                    |                           |
| AMERICAN CIRCULATING LIBRARY OF MANILA.                              |                           |
| Salaries and wages. Contingent expenses.                             | 900. 00<br>932. 30        |
| Total                                                                | 1, 832. 30                |
| PHILIPPINE MUSEUM.                                                   |                           |
| Contingent expenses.                                                 | 772. 0 <del>4</del>       |
| Total disbursements, department of public instruction                | 1, 591, 826. 31           |
| Unassigned, fiscal year 1902.                                        |                           |
| BUREAU OF THE INSULAR PURCHASING AGENT.                              |                           |
| Salaries and wages                                                   |                           |
| Transportation Contingent expenses                                   | 500. 11<br>71, 774. 92    |
|                                                                      | <del></del>               |
| Total                                                                | 149, 807. 829             |
| CIVIL SERVICE BOARD.                                                 |                           |
| Salaries and wages                                                   | . 23, 768. 27             |
| Contingent expenses Transportation                                   | 4, 577. 99<br>329. 10     |
| Total                                                                | 28, 675. 36               |
|                                                                      |                           |
| SUPERINTENDENT OF THE INTENDENCIA BUILDING.                          |                           |
| Salaries and wages                                                   | 1, 100. 30<br>2, 061. 99½ |
| Total                                                                | 3, 162. 291               |
| BENGUET WAGON ROAD.                                                  |                           |
| Construction                                                         | . 147, 462, 99            |
| Survey                                                               | . 1, 484. 36              |
| Salaries and wages                                                   | 711. 19                   |
| Total                                                                | 149, 658. 54              |
| Purchase of land at Baguio, Benguet                                  | 5, 523. 30                |
| Survey of harbor at Iloilo                                           | 2, 496. 81                |
| Total disbursements, unassigned                                      | . 339, 384. 13            |
| Disbursements by military officers for civil purposes, fiscal year 1 | 902.                      |
| ADJUTANT-GENERAL.                                                    |                           |
| Salaries and wages                                                   | 1,519.42                  |
|                                                                      | _                         |

| CHIEF QUARTERMASTER.                                                                                                                            |                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Contingent expenses                                                                                                                             | \$61, 390. 81                   |
| Pay of scouts                                                                                                                                   | 185, 139. 01                    |
| Pay of interpreters, stenographers, and witnesses                                                                                               |                                 |
| Pay of interpreters  Rents and repairs                                                                                                          |                                 |
| · -                                                                                                                                             | <u> </u>                        |
| Total                                                                                                                                           | 272, 664. 15                    |
|                                                                                                                                                 |                                 |
| CHIEF PAYMASTER.                                                                                                                                |                                 |
| Pay of civilian scouts                                                                                                                          | 23, 769. 61                     |
| CHIEF COMMISSARY.                                                                                                                               |                                 |
|                                                                                                                                                 |                                 |
| Subsistence of civil convicts, employees, etc                                                                                                   | 48, 143. 42                     |
| MEDICAL SUPPLY DEPOT, MANILA.                                                                                                                   |                                 |
|                                                                                                                                                 | 700 40                          |
| Contingent expenses.                                                                                                                            | 708.40                          |
| MEDICAL SUPPLY DEPOT OF NORTHERN LUZON.                                                                                                         |                                 |
| Contingent expenses.                                                                                                                            | 146, 49                         |
| Salaries and wages.                                                                                                                             |                                 |
| -                                                                                                                                               |                                 |
| Total                                                                                                                                           | 339. 69                         |
| MEDICAL SUPPLY DEPOT OF SOUTHERN LUZON.                                                                                                         |                                 |
|                                                                                                                                                 | 011 11                          |
| Contingent expenses. Salaries and wages.                                                                                                        |                                 |
| _                                                                                                                                               |                                 |
| - Total                                                                                                                                         | 379. 21                         |
| DANDERSON THE PARTY POLICE (10 EQ)                                                                                                              |                                 |
| DISBURSEMENTS FOR NATIVE POLICE (ACT 58). Salaries and wages                                                                                    | 22, 413. 361                    |
| Dalatics and Wages                                                                                                                              | 22, 710. 009                    |
| DISTRICT COMMANDER, POLLOK, MINDANAO.                                                                                                           |                                 |
| Salaries and wages                                                                                                                              | 166. 50                         |
| Contingent expenses.                                                                                                                            | 39. 99 <u>4</u>                 |
| Total                                                                                                                                           | 206. 491                        |
| *VWA                                                                                                                                            | 200. 10 2                       |
| DISTRICT COMMANDER, ISABELA DE BASILAN.                                                                                                         |                                 |
| Salaries and wages.                                                                                                                             | 3, 352. 50                      |
| Contingent expenses                                                                                                                             |                                 |
| Total                                                                                                                                           | 5 050 E0                        |
| 10001                                                                                                                                           | 5, 052. 58                      |
| BOARD OF OFFICERS ON CLAIMS.                                                                                                                    |                                 |
| Salaries and wages                                                                                                                              | 688. 16                         |
| •                                                                                                                                               |                                 |
| The chief engineer.                                                                                                                             |                                 |
| The following disbursements were made under the direction of the cl<br>Division of the Philippines, from insular funds for public works, as ind | nief engineer,<br>icated:       |
| '                                                                                                                                               | \$349, 954. 08 <u>1</u>         |
| Survey of the Cagayan River                                                                                                                     | 15. 57                          |
| Construction and repairs of wharves in Mindanao and Jolo                                                                                        | 7, 714. 66                      |
| Various other harbor and river improvements                                                                                                     | 11, 997. 80                     |
| -                                                                                                                                               | 364, 837. 62                    |
| Total                                                                                                                                           | 734, 519. 73½                   |
| Total disbursements by military officers for civil purposes 1                                                                                   | 110 404 991                     |
| Digitized by CO                                                                                                                                 | , 11 <b>0, 702, 203</b><br>OGIC |
|                                                                                                                                                 | O                               |

### The disbursing agent of Philippine revenues.

Mr. J. G. Jester, disbursing agent of Philippine revenues at Washington, D. C., under direction of the Secretary of War, makes disbursements on account of the obligations of the insular government in the United States, both from special appropriations and from funds transferred to him from appropriations to insular bureaus. During the fiscal year 1902 this officer made total disbursements of \$766,725.57, which have been charged in this report to the departments, bureaus, and offices, respectively, in behalf of which the expense was incurred as the only correct method of truly stating expenses, as provided in rule 38 of act No. 90. The disbursing agent of Philippine revenues at Washington made disbursements, as stated below, which are not properly chargeable to any particular branch of the service, and they are therefore stated separately:

| Contingent expenses. Transportation Salaries and wages | 167, 75    |
|--------------------------------------------------------|------------|
| Total                                                  | 7, 875. 64 |

### Miscellaneous payments.

| The following expenses of the insular government were paid by settlem during the fiscal year, the amounts not being elsewhere included: | ent warrant   |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Premiums on bonds                                                                                                                       | \$17, 103, 81 |
| Traveling expenses, officers of Army on civil business                                                                                  | 97.30         |
| Payments in lieu of pensions                                                                                                            | 2, 750, 14    |
| Transportation, both passenger and freight                                                                                              | 2, 402. 66    |
| Fines remitted                                                                                                                          | 4,581.50      |
| Special reports on economic conditions                                                                                                  | 1,000.00      |
| Expenditures pertaining to the organization of provinces were made by settlement warrant, as follows:                                   | -,            |
| Salaries and wages                                                                                                                      | 329. 99       |
| Contingent expenses, including transportation, traveling expenses,                                                                      |               |
| commutations of quarters, etc                                                                                                           | 3, 390. 38    |
| Total, miscellaneous payments                                                                                                           | 31, 655. 78   |

### Disbursements under provost-marshal-general, July 1 to August 7 (fiscal year 1902).

| Adjutant-general's office                             | \$6,524.41                 |
|-------------------------------------------------------|----------------------------|
| Department of water supply                            | 13, 201. 36<br>13, 941, 52 |
| Quartermaster, provost guard                          | 11, 411, 10                |
| Police department                                     | 80, 500. 68                |
| Department of municipal records                       | 3, 373. 59                 |
| Public prosecutor                                     | 903. 60                    |
| Department of licenses                                | 4, 275. 19                 |
| Department of licenses. Chief surgeon, provost guard. | 474. 40                    |
| City schools                                          | 15, 439. 34                |
| Board of health                                       | 6, 265. 26                 |
| Department of inspection                              | 3, 171. 68                 |
| Department of streets, parks, fires, and sanitation   | 32, 585. 93                |
| Department of prisons                                 | 1 2, 635. 79               |
| Illumination and telephones                           | 5, 434. 07                 |
| Department of receipts and disbursements              | 500.00                     |
| <b>7</b>                                              | 010 005 00                 |

As indicated under the statement of the revenues derived from the city of Manila, while under the provost-marshal-general, to August 7, 1901, the government of the city was considered insular in character, and its disbursements were from funds appropriated from the general revenues of the islands.

The foregoing statement of disbursements on account of the military government of Manila includes substantially all of the obligations outstanding when the charter was Digitized by GOOGLE

instituted.

Disbursements under the charter after August 7 (fiscal year 1902).

| Municipal board:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>\$</b> 35, 137. 23        |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 26, 782. 17                  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 61, 919. 40                  |
| T Ottos                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 01,010.40                    |
| Department of engineering and public works:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 224, 903. 93                 |
| Maintenance and repairs. Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 343, 670. 13<br>4, 540. 85   |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 40, 529. 11                  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 613, 644. 02                 |
| Description of the second of t |                              |
| Department of assessments and collections:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 92 919 79                    |
| Salaries and wages Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 83, 212. 73<br>10, 120. 77   |
| Ovaring our outputted in the control of the control |                              |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 93, 333. 50                  |
| Fire department:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                              |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 26, 519. 93                  |
| Equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 10, 576. 90                  |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 6, 423. 76                   |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 43, 520. 59                  |
| Law department:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 46, 157. 49                  |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 10, 099. 22                  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 56, 256. 71                  |
| Department of police:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                              |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 501, 028. 01                 |
| Equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 21, 003, 85                  |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 17, 506. 83                  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 539, 538. 69                 |
| Department of city schools:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 63, 186. 86                  |
| Contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3, 404. 40                   |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 66, 591. 26                  |
| Santa Cruz Bridge, contingent expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 58, 902. 47                  |
| Total disbursements city of Manila                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |
| •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | •                            |
| Grand summary.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              |
| INSULAR RECEIPTS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |
| Department of finance and justice: Customs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 40 EEA 7EO 40                |
| Internal revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 155, 733. 91                 |
| Miscellaneous                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 316, 362. 64}                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 9, 022, 855. 041             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | J, ULL, OUU. UT              |
| Department of commerce and police:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |
| Postal, not including \$686.49 money-order fees, 1902, not trans-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 107 011 00                   |
| ferred to postal account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 137, 811. 99<br>101, 479. 93 |
| PAROCALOUS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 101, 710. 30                 |
| Digitized by $G_{\mathbb{C}}$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 239, 291. 92                 |

| Department of the interior:                                          |                      |
|----------------------------------------------------------------------|----------------------|
| Forestry (may be classed as internal revenue)                        | <b>\$69, 771. 18</b> |
| Miscellaneous                                                        | 48, 940. 23          |
|                                                                      | 118, 711. 41         |
| Department of public instruction, miscellaneous                      | . 3, 777. 29         |
| Other sources, miscellaneous:                                        |                      |
| Chief engineer                                                       | 9, 629, 67           |
| Sales of public property                                             | 12, 525. 36          |
| Insurgent seized funds                                               | 7, 825. 92           |
| Provost court fines                                                  | 4, 897. 25           |
| Visayas concession                                                   |                      |
| City of Manila, July 1 to August 7.                                  | 85, 709. 51          |
| City of Manila (under charter)                                       | 1, 113, 880. 50      |
|                                                                      | 1, 253, 512. 89      |
| Total receipts                                                       | 10, 638, 148. 56     |
|                                                                      |                      |
| INSULAR DISBURSEMENTS.                                               |                      |
| Philippine Commission                                                | 180, 133, 57         |
| Executive bureau                                                     | 105, 324, 23         |
| Department of finance and justice                                    | 1, 188, 244, 88      |
| Department of commerce and police                                    | 1, 689, 344. 70      |
| Department of the interior                                           | 832, 216. 37         |
| Department of public instruction                                     | 1, 591, 826. 31      |
| Unassigned bureaus, offices, etc                                     | 339, 384. 13         |
| By military officers for civil purposes.                             | 1, 110, 404, 23}     |
| Philippines disbursing agent at Washington, not elsewhere indicated. | 7, 875. 64           |
| Miscellaneous payments by settlement warrants                        | 31, 655. 78          |
| City of Manila for period prior to August 7                          | 210, 637. 92         |
| City of Manila (charter) after August 7                              | 1, 533, 706, 64      |
| Refunds to provinces:                                                | 2,000,100.02         |
| Internal revenue                                                     | 245, 554. 08         |
| Forestry                                                             | 78, 925. 271         |
| Special refunds                                                      |                      |
| Total disbursements to June 30, 1902                                 | 9, 149, 244. 39      |
| Total receipts                                                       | 10, 638, 148, 56     |
| Total receipts                                                       | 9, 149, 244. 39      |
| Excess of receipts over disbursements                                | 1, 488, 904. 17      |

The purchases and sales of the insular purchasing agent and those of the commissary officer of the Philippines constabulary are omitted from the foregoing summary of receipts and disbursements, as the debits and credits properly entering into these transactions would be equal except for a gain on accounts of a 10 per cent surcharge to cover cost of delivery of the goods. These expenditures are made from reimbursable appropriations, and all receipts from sales are deposited as repayments to such appropriations and not as revenue.

Likewise, loans to provinces to the amount of \$104,000 and repayments of loans to the amount of \$12,000 are eliminated. These loans are assets of the insular government.

### EXPENDITURES FOR PUBLIC WORKS AND OTHER PERMANENT IMPROVEMENTS.

An analysis of the disbursements herein summarized will show that a very liberal percentage of the total amount was expended for public works or improvements of various kinds of a permanent character, for which purpose a surplus may properly

be applied and for which such funds are usually accumulated. A few of the leading items of expenditure for public works and permanent improvements are stated:

### Vessels and launches for the revenue service.

| Juliana, changed to Scotia                                                                                                                                                                                                                                                                  | . \$13,000.00                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Luzon, changed to Sea Gull                                                                                                                                                                                                                                                                  |                                                                                                                                                                                         |
| Chit Kong, changed to Rover.                                                                                                                                                                                                                                                                |                                                                                                                                                                                         |
| Lung Kiang                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                         |
| Pepe                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                         |
| Ching Po.                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                         |
| Ten composite steamers to be made and paid for as per contract on file                                                                                                                                                                                                                      |                                                                                                                                                                                         |
| three-fifths of purchase price paid on four in 1902, amounting to                                                                                                                                                                                                                           | 209, 267, 48                                                                                                                                                                            |
| Five composite steamers to be made and paid for as per contract on file                                                                                                                                                                                                                     | <b>.</b>                                                                                                                                                                                |
| one-fifth paid in 1902, amounting to                                                                                                                                                                                                                                                        | 64, 864, 96                                                                                                                                                                             |
| Kwong Kai                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                         |
| Tai Hing                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                         |
| Twoi Hing                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                         |
| 1000 11 1100                                                                                                                                                                                                                                                                                | · <u>·</u>                                                                                                                                                                              |
| Total for vessels                                                                                                                                                                                                                                                                           | . 371, 794, 36                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                             | •                                                                                                                                                                                       |
| Vessels previously purchased from insular funds by the military gove                                                                                                                                                                                                                        | rnment were                                                                                                                                                                             |
| turned over to the United States Navy Department and the insular gov                                                                                                                                                                                                                        | rernment was                                                                                                                                                                            |
| reimbursed therefor by the last Congress.                                                                                                                                                                                                                                                   |                                                                                                                                                                                         |
| T. 1. 11.11                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                         |
| Roads and bridges:                                                                                                                                                                                                                                                                          | #700 700 FO                                                                                                                                                                             |
| Under chief engineer                                                                                                                                                                                                                                                                        | \$726, 789. 50                                                                                                                                                                          |
| Payments on Santa Cruz Bridge, Manila                                                                                                                                                                                                                                                       | <b>58, 902. 47</b>                                                                                                                                                                      |
|                                                                                                                                                                                                                                                                                             | 140 050 54                                                                                                                                                                              |
| Benguit road construction                                                                                                                                                                                                                                                                   | 149, 658. 54                                                                                                                                                                            |
| -                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                         |
| Total                                                                                                                                                                                                                                                                                       | 935, 350. 51                                                                                                                                                                            |
| Total                                                                                                                                                                                                                                                                                       | 935, 350. 51                                                                                                                                                                            |
| Total                                                                                                                                                                                                                                                                                       | 935, 350. 51                                                                                                                                                                            |
| Total                                                                                                                                                                                                                                                                                       | 935, 350. 51<br>5, 523. 30<br>212, 848. 06                                                                                                                                              |
| Total  Purchase of land at Baguio School furniture Public printing plant                                                                                                                                                                                                                    | 935, 350. 51<br>5, 523. 30<br>212, 848. 06<br>129, 932. 27                                                                                                                              |
| Total  Purchase of land at Baguio  School furniture  Public printing plant  Public printing building                                                                                                                                                                                        | 935, 350. 51<br>5, 523. 30<br>212, 848. 06<br>129, 932. 27<br>48, 438. 28                                                                                                               |
| Total                                                                                                                                                                                                                                                                                       | 935, 350. 51<br>5, 523. 30<br>212, 848. 06<br>129, 932. 27<br>48, 438. 28<br>126, 086. 58                                                                                               |
| Total  Purchase of land at Baguio. School furniture. Public printing plant. Public printing building. Construction, telegraphs and telephones Insular ice plant, part of construction.                                                                                                      | 935, 350. 51<br>5, 523. 30<br>212, 848. 06<br>129, 932. 27<br>48, 438. 28<br>126, 086. 58<br>89, 310. 13                                                                                |
| Total  Purchase of land at Baguio School furniture Public printing plant Public printing building Construction, telegraphs and telephones Insular ice plant, part of construction Insular ice plant, equipment                                                                              | 935, 350. 51<br>5, 523. 30<br>212, 848. 06<br>129, 932. 27<br>48, 438. 28<br>126, 086. 58<br>89, 310. 13<br>15, 099. 17                                                                 |
| Total  Purchase of land at Baguio. School furniture. Public printing plant. Public printing building. Construction, telegraphs and telephones Insular ice plant, part of construction.                                                                                                      | 935, 350. 51<br>5, 523. 30<br>212, 848. 06<br>129, 932. 27<br>48, 438. 28<br>126, 086. 58<br>89, 310. 13                                                                                |
| Total  Purchase of land at Baguio School furniture Public printing plant Public printing building Construction, telegraphs and telephones Insular ice plant, part of construction Insular ice plant, equipment Philippines constabulary, equipment                                          | 935, 350. 51<br>5, 523. 30<br>212, 848. 06<br>129, 932. 27<br>48, 438. 28<br>126, 086. 58<br>89, 310. 13<br>15, 099. 17<br>174, 953. 87                                                 |
| Total  Purchase of land at Baguio. School furniture. Public printing plant. Public printing building. Construction, telegraphs and telephones Insular ice plant, part of construction Insular ice plant, equipment. Philippines constabulary, equipment  Total                              | 935, 350. 51<br>5, 523. 30<br>212, 848. 06<br>129, 932. 27<br>48, 438. 28<br>126, 086. 58<br>89, 310. 13<br>15, 099. 17<br>174, 953. 87<br>802, 191. 66                                 |
| Total  Purchase of land at Baguio. School furniture. Public printing plant. Public printing building. Construction, telegraphs and telephones Insular ice plant, part of construction Insular ice plant, equipment Philippines constabulary, equipment  Total.  Total for roads and bridges | 935, 350. 51<br>5, 523. 30<br>212, 848. 06<br>129, 932. 27<br>48, 438. 28<br>126, 086. 58<br>89, 310. 13<br>15, 099. 17<br>174, 953. 87<br>802, 191. 66<br>935, 350. 51                 |
| Total  Purchase of land at Baguio. School furniture. Public printing plant. Public printing building. Construction, telegraphs and telephones Insular ice plant, part of construction Insular ice plant, equipment. Philippines constabulary, equipment  Total                              | 935, 350. 51<br>5, 523. 30<br>212, 848. 06<br>129, 932. 27<br>48, 438. 28<br>126, 086. 58<br>89, 310. 13<br>15, 099. 17<br>174, 953. 87<br>802, 191. 66                                 |
| Total  Purchase of land at Baguio. School furniture. Public printing plant. Public printing building. Construction, telegraphs and telephones Insular ice plant, part of construction Insular ice plant, equipment Philippines constabulary, equipment  Total.  Total for roads and bridges | 935, 350. 51<br>5, 523. 30<br>212, 848. 06<br>129, 932. 27<br>48, 438. 28<br>126, 086. 58<br>89, 310. 13<br>15, 099. 17<br>174, 953. 87<br>802, 191. 66<br>935, 350. 51<br>371, 794. 36 |

The insular purchasing agent.—The insular purchasing agent, pursuant to the provisions of act No. 146, makes all purchases of supplies for the various departments, bureaus, and offices of the insular government, except in cases exempted by the civil governor as provided in act No. 231. Ten per cent is added to the cost of the articles so purchased to cover delivery. The purchases and sales of the insular purchasing agent to June 30 were as follows:

|                                                  | Debit.          | Credit.                         |
|--------------------------------------------------|-----------------|---------------------------------|
| Purchase of supplies Sale of supplies Difference | \$1,058,037.30} | \$835, 868. 40<br>222, 168. 904 |
| Difference                                       |                 | 222, 168, 904                   |
| Total                                            | 1,058,037.304   | 1,058,087.304                   |

The sum of \$222,168.90 does not represent the true value of the supplies on hand and those delivered to the various bureaus and not yet paid for, since, in accordance with act No. 231, the various bureaus are required to pay 10 per cent additional to the cost of the supplies as laid down in the warehouses of the insular purchasing agent, this 10 per cent being intended to cover expenses incident to delivery by the insular rechasing agent.

The constabulary commissary.—In connection with the Philippines constabulary is operated a commissary service, similar to that of the Army, save that no issues are made of supplies, all being sold. The proceeds of the sales, like those of the insular purchasing agent, revert to or reimburse the appropriation. The transactions for the fiscal year, so far as accounts have been rendered, aggregate as follows:

|                                                                                        | Debit.         | Credit.                      |
|----------------------------------------------------------------------------------------|----------------|------------------------------|
| Purchase of commissary stores.  Receipts from sales of commissary stores.  Difference. | \$165, 726. 97 | \$75, 072. 72<br>90, 654. 25 |
| Total.                                                                                 | 165, 726. 97   | 165, 726. 97                 |

The sum of \$90,654.25 does not represent the true value of the commissary stores now on hand, since all sales are made at an advance of 10 per cent over the cost of the stores laid down in the warehouses of the commissary, Philippines constabulary, said 10 per cent being intended to cover expenditures incident to transporting and handling the stores.

Appropriated moneys undrawn by bureaus and offices, June 80, 1902.

| United States Philippine Commission                         | \$6,500.00                              |
|-------------------------------------------------------------|-----------------------------------------|
| United States Philippine Commission Executive bureau        | <b>3, 262. 37</b>                       |
| Philippine civil service board                              | <b>400.</b> CO                          |
| Bureau of the insular purchasing agent                      | 118, 662, 76                            |
| Department of the interior:                                 | 110, 002. 70                            |
| Office of the secretary                                     | 00.15                                   |
| December 1 to 1 t             | 88. 15                                  |
| Board of health for the Philippines                         | 87, 959. 68                             |
| Quarantine service                                          | 14, 017. 22                             |
| Forestry bureau Mining bureau                               | 200.00                                  |
| Mining bureau                                               | •••••                                   |
| Philippine weather bureau                                   | •••••                                   |
| Bureau of public lands                                      | 380.02                                  |
| Bureau of agriculture                                       | 7. 81                                   |
| Bureau of non-Christian tribes                              |                                         |
| Bureau of government laboratories                           |                                         |
| Bureau of patents, copyrights, and trade-marks              |                                         |
| Philippine civil hospital                                   | 1, 674. 69                              |
| Civil sanitarium, Benguet                                   |                                         |
| San Ramon government farm                                   | 1, 242. 86                              |
| Department of commerce and police:                          | -,                                      |
| Office of the secretary                                     | 533, 33                                 |
| Bureau of post-offices                                      | 7, 125, 85                              |
| Post-office service                                         | 78, 102, 12                             |
| Signal service                                              | 7, 797, 38                              |
| Signal service Bureau of Philippines constabulary           | 87, 959. 68                             |
| Bureau of prisons in Manila.                                | 07, 808.00                              |
| Trited States prison San Tridus                             | 1 000 17                                |
| United States prison, San Isidro                            | 1, 830. 17                              |
| Office of the captain of the port                           | 2, 918. 37                              |
| Bureau of coast guard and transportation                    | 2.50                                    |
| Bureau of coast and geodetic survey                         | • • • • • • • • • • • • • • • • • • • • |
| Department of finance and justice:                          |                                         |
| Office of the secretary                                     | *********                               |
| Bureau of the insular treasurer                             | 28, 802. 33                             |
| Bureau of the insular auditor                               | 68. 70                                  |
| Bureau of customs and immigration                           | 29, 504. 60                             |
| Bureau of internal revenue                                  | 1,047.13                                |
| Insular cold storage and ice plant                          | 5, 455. 00                              |
| Bureau of justice                                           | 2, 191. 20                              |
| Department of public instruction:                           | •                                       |
| Office of the secretary                                     |                                         |
| Bureau of public instruction                                | 312, 683. 25                            |
| Bureau of public printing                                   | ••••••                                  |
| Bureau of public printing                                   | ************                            |
| Bureau of archives                                          | 800.00                                  |
| Rurean of statistics                                        |                                         |
| Bureau of statistics American circulating library of Manila | by GO 134 03                            |
| 1000 10 0                                                   | -4., 00                                 |
|                                                             |                                         |

| Unassigned:                                   |                            |
|-----------------------------------------------|----------------------------|
| District commander, Isabela de Basilan        |                            |
| District commander, Pollok, Mindanao          |                            |
| Provincial government of Benguet              |                            |
| Provincial government of Nueva Vizcaya        | <b>\$900.00</b>            |
| Provincial government of Nueva Ecita          | 75. 90                     |
| Superintendent of the intendencia building    | 6. 99                      |
| Superintendent of the intendencia building    | 11, <b>437</b> . <b>63</b> |
| Chief paymaster, Division of the Philippines  | 10,000.00                  |
| Provincial government of Lepanto, Bontoc, etc | 4, 405, 29                 |
| Provincial government of Ilocos Sur           | 187, 01                    |
| Renouet wagon road                            | 5, 982. 11                 |
| Benguet wagon road                            | 19, 060. 48                |
| Harbor improvements, act 22                   | 530, 657. 07               |
| Roads and bridges, act 1                      |                            |
| Old transportation claims                     | 42, 596. 71                |
| Loan to Cavite province                       |                            |
| Miscellaneous                                 |                            |
| Refundable export duties                      |                            |
| City of Manila:                               | 70, 714, 71                |
| Municipal board                               | 1, 442. 46                 |
| Department of engineering and public works    | 161, 221. 92               |
| Department of assessments and collections     | 4, 076. 52                 |
| Fire department                               |                            |
| Law department                                |                            |
| Department of police                          |                            |
| Department of city schools                    | 6, 548. 24                 |
| Total                                         | 1, 738, 150. 131           |

### THE PROVINCIAL GOVERNMENTS.

#### PROVINCIAL FINANCES.

Under the provisions of act No. 83, as amended by act No. 133 and other acts, the revenue collected in the provinces and municipalities for local purposes is not deposited since July 1, 1901, in the insular treasurer, but is deposited with the provincial treasurer. That portion which accrues to each municipality is returned to its treasurer and disbursed by him under direction of the municipal board. The provincial treasurer exercises over the municipal accounts the functions of an auditor, and is by law required to examine the accounts of each municipality in his province at stated intervals. Each provincial treasurer renders a monthly account to the auditor for the archipelago covering all his receipts and disbursements, as in the case of insular officers, but as provincial, not insular, funds.

It has been the policy of the Commission to give needed assistance to the provinces as organized in various ways—by loans, by refunds of internal revenue and forestry

collections, and by appropriations outright.

### LOANS TO PROVINCES.

During the fiscal year, under various acts of the Commission, loans to provinces were made from the insular treasury, as follows:

| Province.              | Warrant<br>No.   | Date.                           | Amount of warrant. |
|------------------------|------------------|---------------------------------|--------------------|
| Ambos Camarines        | A— 615<br>A— 400 | Oct. 8, 1901                    |                    |
| Capiz                  | A 645<br>A 808   | Oct. 18.<br>July 18.            | 25,00              |
| Ilocos Norte           | A 622<br>A 612   | Oct. 10.                        | 2,50               |
| Iloilo                 | A-1226<br>A- 610 | Mar. 22, 1902<br>Sept. 30, 1901 | 25,000             |
| Misamis<br>Nueva Ecija | A- 311<br>A- 461 | July 19                         | 2,50               |
|                        | A 308<br>A 295   | Aug. 20<br>July 16              | 2,50               |
|                        | A 696            | July 2.<br>Oct. 25.             | 2,00               |
|                        | A— 559<br>A— 579 | Sept. 21                        | 2, 50<br>2, 50     |
| Total                  |                  |                                 | 2 104,00           |

#### PROVINCIAL LOANS PAID.

The following provinces which had received loans from the insular treasury paid the same during the fiscal year:

| Province.                                        | Date of payment         | Amount.                   |
|--------------------------------------------------|-------------------------|---------------------------|
| Ambos Camarines Bulacan Cebu Nueva Ecija Tayabas | Dec. 21 Dec. 31 June 16 | \$2,500<br>2,500<br>2,500 |
| Total                                            |                         | 12,000                    |

#### REFUNDS TO PROVINCES FROM THE INSULAR TREASURY.

Paragraph 8 of section 1 of act No. 133, amending section 18 of act No. 83, in part, is as follows:

"In all provinces organized under this act, the Urbana tax, the industrial tax, the stamp taxes and the sums collected under regulations for the cutting of timber upon public lands, and all other taxes known as inland revenue taxes, shall cease to be levied and collected as revenue for the central government of the archipelago from and after the 30th of June, 1901, and shall thereafter be collected as provincial and municipal taxes by the provincial treasurers. One-half of the taxes so collected shall be paid into the provincial treasury, and the other one-half shall be paid into the treasuries of the respective municipalities in which they shall be collected. Collections derived from timber cut and forestry products on government land under the forestry regulation shall be regarded, for the purpose of this section, as collected in the province where the timber is cut or the forest products obtained, although actually collected in Manila or some other place. When the collections are thus made out of the province they shall be deposited in the insular treasury, and it shall be the duty of the chief of the bureau of forestry immediately to notify the provincial treasurer of the province where the timber was cut or forest products obtained, in order to enable him, through the military governor, to apply to the Commission for an appropriation of the sum so collected and paid into the insular treasury."

Section 37 of act No. 133 further provides:

"One-half of the internal revenue collections in any province organized under the general provincial act from January 1, 1901, until June 30, 1901, shall be due from the central government to the treasury of the province where collected, and onehalf of the internal collections in a municipality shall be due from the central government to the treasury of the municipality where collected, and the provincial treasurer shall forward his estimate for the amount due to the province and to the municipalities through the military governor, to the Commission for proper appro-The collections under this section shall be held to include collections under the forestry regulations for timber cut and forest products obtained in the province and municipality, though the collections are made out of the province.' Section 2 of act No. 163 says:

"There is hereby appropriated out of the insular treasury from funds not otherwise appropriated a sum sufficient to return to the provisional governments now or hereafter organized under the provisional government act all the internal revenue collections made between the 1st of January, 1901, and the 1st of July, 1901, in said provinces, in accordance with section 37 of act No. 133, one-half to be paid into the provisional treasury and the other half to be paid to the provisional treasurer, to be by him distributed to the municipalities in which the same were collected. authority for payment hereby conferred may be exercised from time to time in partial payments to provincial treasurers until all that is due under section 37 of act No. 133 shall be paid. The warrants for the same shall be drawn upon the application of the provincial treasurer in the amounts certified to be correct by the insular collector of internal revenue approved by the insular auditor. In so far as the manner of payment provided in section 37 of act No. 133 is inconsistent with that herein provided such section No. 37 is hereby modified."

Section 2 of act 311 appropriates from the insular treasury "all the internal revenue collections, including forestry collections made between the 1st of July, 1901, and such time as the provinces in which such collections have been made have been or shall be respectively organized, or until such time as the treasurer of such province shall have taken charge of the collections of internal revenue of such province," the

same to be returned as provided in section 2 of act 163.

Under the foregoing provisions of law the following refunds to provinces were made during the fiscal year 1902:

# Refunds to provinces.

| Province.       | Number of warrant.                                    | Internal<br>revenue.                       | Forestry.                                           |
|-----------------|-------------------------------------------------------|--------------------------------------------|-----------------------------------------------------|
| Abra            | A-587                                                 | \$586. 40<br>500. 00                       |                                                     |
| Total           |                                                       | 1,086.40                                   |                                                     |
| Albay           | . A-401<br>A-469<br>A-777<br>A-895<br>S-356           | 2,000.00<br>5,000.00<br>6,884.54           | \$598.81<br>4.06<br>104.85                          |
| Total           |                                                       | 18, 884. 54                                | 707.22                                              |
| Ambos Camarines | A-368<br>A-588<br>A-1064<br>A-1135<br>A-1236<br>8-385 | 6, 681. 72<br>5, 500. 00                   | 6, 365. 65 <br>142. 46 <br>1, 587. 15<br>1, 329. 65 |
| Total           |                                                       | 12, 181. 72                                | 9, 424. 92                                          |
| Antique         | A-881                                                 | 1,522.82<br>158.71                         |                                                     |
| Total           |                                                       | 1, 676. 03                                 |                                                     |
| Bataan          | A-367<br>A-468<br>A-1118<br>A-1115<br>S-396           | 317. 77<br>2, 500. 00<br>448. 00           | 2, 908. 76<br>142. 61                               |
| Total           |                                                       | 8, 265. 77                                 | 8, 046. 87                                          |
| Batangas        | A-364<br>A-865<br>A-1098<br>S-388                     | 8, 896. 00<br>2, 500. 00                   | 460. 61<br>1. 32                                    |
| Total           |                                                       | 5, 836. 00                                 | 461.93                                              |
| Bohol           | A-592<br>A-366<br>A-778<br>S-411                      | 4,500.00<br>2,000.00<br>2,400.00<br>348.82 | 516, 25                                             |
| Total           |                                                       | 4,748.82                                   | 516.25                                              |
| Cagayan         | A-1088<br>A-1084<br>S-406                             | 16, 509. 654<br>8, 858. 94                 | 1, 025. 084<br>1, 866. 28                           |
| Total           |                                                       | 25, 368, 594                               | 2, 891. 31                                          |
| Capiz           | . A-445<br>A-962<br>A-1075<br>A-1285<br>8-402         | 8,000.00<br>1,491.384                      | 257, 771<br>30, 87<br>96, 76<br>4, 21               |
| Total           |                                                       | 4, 491. 384                                | 888. 61 (                                           |
| Cavite          | A-506<br>A-1202<br>A-1252<br>S-369<br>S-384           | 4,000.00<br>888.91                         | 276. 62<br>2. 62<br>76. 70                          |
| Total           |                                                       | 4, 338. 91                                 | 355, 94                                             |
| Cebu            | A-863<br>A-818<br>S-886                               | 14,000.00 5,000.00                         | 18.12                                               |
| - Total         |                                                       | 19,000.00                                  | 18.12                                               |
|                 | •                                                     | Coog                                       | i o                                                 |

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# Refunds to provinces—Continued.

| Province.          | Number of warrant.                            | Internal<br>revenue.                   | Forestry.                                                   |
|--------------------|-----------------------------------------------|----------------------------------------|-------------------------------------------------------------|
| Ilocos Norte       | A-949<br>A-1262<br>S-401                      | \$6,095.18                             | \$580.00<br>28,64                                           |
| Total              |                                               | 6, 095. 18                             | 528. 64                                                     |
| Ilocos Sur         | A-1184<br>S-408                               | 10, 812. 25                            | . 55                                                        |
| Total              |                                               | 10, 812. 25                            | . 55                                                        |
| Ilollo             | A-395                                         | 20, 000.00                             | 96.35<br>.33                                                |
| Total              |                                               | 20, 000. 00                            | 96.68                                                       |
| Imabela            | A-945<br>A-904                                | 175. 00<br>3, 400. 00                  |                                                             |
| Total              |                                               | 8, 575. 00                             |                                                             |
| Laguna             | A-1147<br>8-418<br>8-414                      | 2, 966. 14<br>5, 286. 84               | 111.56                                                      |
| Total              | ••••••                                        | 8, <b>25</b> 2. <b>4</b> 8             | 111.56                                                      |
| Leyte              | A-365                                         | 8, 515, 00<br>7, 500, 00<br>1, 000, 00 | 2, 907. 40                                                  |
|                    | 8-387                                         | 1,000.00                               | 2, 651. 92                                                  |
| Total              |                                               | 12, 015. 00                            | 5, 559. 32                                                  |
| Marinduque         | A-908<br>A-1171<br>A-1251<br>A-1261<br>8-404  |                                        | 54. 504<br>75. 314<br>7. 98<br>17. 40<br>. 87               |
| Total              |                                               |                                        | 155. 52                                                     |
| Mashate            | A-380                                         | 2,500.00                               | 8, 663. 40<br>785. 81<br>33. 04<br>1, 018. 83<br>1, 224. 96 |
| Total              |                                               | 2,500.00                               | 11, 676. 04                                                 |
| Missamis           | A-350<br>8-898                                | 972.50                                 | 228.87                                                      |
| Total              |                                               | 972.50                                 | 223. 37                                                     |
| Negros, Occidental | A-906. A-1112. A-1055. A-1271. A-1272. 9-361. | 4, 000. 00<br>941. 79                  | 1,500.00<br>1,714.74<br>9.70<br>2.37                        |
| Total              | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,       | 4, 941. 79                             | 4, 096. 86                                                  |
| Negros, Oriental   | A-989                                         | 2, 500. 00                             |                                                             |
| Nueva Ecija        | A-872<br>A-1287<br>A-1288<br>A-1268           | 4,000.00                               | 200. 46<br>1, 650. 88‡<br>77. 26                            |
| Total              |                                               | 4,000.00                               | 1, 928. 10                                                  |
| Pampanga           | A-857<br>A-785<br>A-946<br>A-1282             | 6, 500. 00<br>5, 971. 01               | 1, 185. 86<br>724. 75                                       |
|                    | 8-400                                         |                                        | 16.81                                                       |

# Refunds to provinces—Continued.

| A-1264   1,858.02   94.5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Province.                   | Number of warrant.        | Internal<br>revenue.           | Forestry.                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------------|--------------------------------|---------------------------------------------------|
| Rizal       A-749       7,000.00       7770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:       770.1:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Pangasinan                  | A-808<br>A-1264           |                                | <b>\$6</b> 5, 00                                  |
| A-911   770.1:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Total                       |                           | 14, 853. 02                    | 179. 51                                           |
| Romblon                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Rizal                       | A-911                     | 7, 000. 00                     | 770, 12<br>802, 51                                |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Total                       |                           | 7,000.00                       | 1,572.63                                          |
| Sorsogon                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Rombion                     | A-944                     | 2,000.00                       | 575, 57<br>1, 332, 87                             |
| A-936                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Total                       |                           | 2,000.00                       | 1, 908. 44                                        |
| Surigao       A-897       912.43       2, 101.25       2, 101.25       2, 101.25       2, 101.25       2, 101.25       2, 101.25       2, 102.75       1, 56       1, 56       1, 56       1, 56       1, 56       1, 156       1, 156       1, 156       1, 126.66       3, 900.00       1, 126.66       1, 126.66       1, 126.66       1, 126.66       1, 126.66       1, 126.66       1, 126.66       1, 126.66       1, 126.66       1, 126.66       1, 126.66       1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 1, 126.66       1, 126.66                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Sorsogon                    | A-986                     | 5,000.00                       | 850, 01<br>1, 088, 53                             |
| A-1045                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Total                       |                           | 5, 000. 00                     | 1,988.54                                          |
| Subig Bay naval reservation       A-1396       741.58       741.58       385.07       741.56.66       385.07       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66       741.56.66 <td>Surigao</td> <td>A-1045<br/>A-1058</td> <td></td> <td>2, 101. 25<br/>1. 50</td>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Surigao                     | A-1045<br>A-1058          |                                | 2, 101. 25<br>1. 50                               |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Total                       |                           | 1,775.87                       | 2, 102. 75                                        |
| Tarlac A -896 3,000.00 4.449 4,500.00 59.61 59.61 59.61 59.61 59.61 59.61 59.61 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65 59.65                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Subig Bay naval reservation | A-1896<br>A-1527          |                                | 741.58<br>385.07                                  |
| A-449 4,500,00 59,61 A-1289 551.22 A-1270 743.23 B-385 228.05 S-399 258.33 Total 7,500.00 1,485,42 A-1254 5.398 11,400.75 A-1255 5.398 11,400.75 A-1255 5.398 11,400.75 A-1255 5.397 11,854 5.3,189.32 A-1045 5.397 11,854 5.3,189.32 A-1045 5.397 5.3911,854 5.318.9.32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total                       |                           |                                | 1, 126. 65                                        |
| Tayabas A-492 6,000.00 5,000.00 11,400.75 A-1258 3,000.00 11,400.75 A-1254 3,000.00 11,400.75 A-1254 3,000.00 11,900.81 Total 6,000.00 21,412.22 Union A-482 6,000.00 A-943 2,800.00 A-1048 250.00 Total 9,050.00 Z50.00 Z50.00 Z50.00 Z50.00 Z50.00 Z50.00 Total 3,911.854 A-1085 2,114.20 S-397 3,911.854 3,189.32 Z50.00 Z | Tariac                      | A-449                     | 4,500.00                       | 59. 61<br>851. 23<br>743. 20<br>23. 09<br>258. 30 |
| $\begin{array}{c ccccccccccccccccccccccccccccccccccc$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Total                       |                           | 7, 500. 00                     | 1, 485. 48                                        |
| Union A-482 6,000,00 2,800,00 250,00  Total 9,050,00  Zambales A-1044 8,911,854 2,114,20 1,075,12 Total 3,911,854 3,189,32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Tayabas                     | A-815<br>A-1258<br>A-1264 |                                | 5,000.00<br>11,400.78<br>3,020.67<br>1,990.81     |
| A-943 2, 800, 00 250, 00 250, 00  Total 9,060,00  Zambales A-1044 3,911,854 2,114,22 1,075, 12  Total 3,911,854 3,189,32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Total                       |                           | 6,000.00                       | 21, 412. 26                                       |
| Zambales A-1044 3,911.854 2.114.20 8-397 1,075.12  Total 3,911,854 3,189.32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Union                       | A-948                     | 6,000.00<br>2,800.00<br>250.00 |                                                   |
| A-1085 2.114.20<br>8-397 3,911,854 3,189.32<br>Total 3,911,854 3,189.32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Total                       |                           | 9, 050. 00                     |                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Zambales                    | A-1085                    |                                | 2, 114, 20<br>1, 075, 12                          |
| Grand total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Total                       |                           | 3, 911, 854                    | 3, 189. 32                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Grand total                 |                           | 245, 554. 08                   | 78, 925. 27                                       |

# Refunds to municipalities on account of special legislation.

| Municipality.                              | Warrant No. | Internal<br>revenue. | Taxes col-<br>lected. |
|--------------------------------------------|-------------|----------------------|-----------------------|
| Zamboanga, one-half collections<br>Legaspi | 8-235       | \$956.90             | \$667.77              |

### Special refund.

[Act 226.]

| Province. | Warrant No. | Taxes.     |
|-----------|-------------|------------|
| Cebu      | A-581       | \$2,388.96 |

#### GENERAL ACCOUNTS OF PROVINCIAL TREASURERS.

Following will be found statements of the general accounts of the various provincial treasurers arranged by provinces in alphabetical order. These statements are compiled from audited and unaudited sources. They show, however, the collections from all sources made in each province and its municipalities, by the provincial treasurer or his deputies, during the fiscal year, the refunds from the insular treasurer of internal revenue and forestry collections, under existing law, as well as loans from the insular treasury. The expenditures for provincial purposes are likewise shown, together with the payments to municipalities; balance due from each treasurer to the municipalities of his province as a whole, and the net amount in each provincial treasury June 30. The municipalities receive one-half of certain revenues collected. The municipal accounts are by law required to be examined quarterly by the treasurer of the province. The municipal treasurers have no accountability to this office.

# General account of the treasurer.

#### THE PROVINCE OF ABRA.

[Organized August 19, 1901.]

| Character of item.                                            | Debit.                                | Credit.            |
|---------------------------------------------------------------|---------------------------------------|--------------------|
| ollections:                                                   |                                       |                    |
| Land tax, provincial \$623.84                                 | <b>!</b>                              |                    |
| Land tax municipal 671.80                                     | 1                                     |                    |
| Provincial taxes 152.50                                       |                                       |                    |
| Provincial taxes 162.50  Joint provincial and municipal taxes | 1                                     |                    |
| Industrial \$782. 22                                          |                                       |                    |
| Cedula                                                        | · · · · · · · · · · · · · · · · · · · |                    |
| Stamp                                                         |                                       |                    |
| Forestry 723.11                                               |                                       |                    |
| Cart                                                          | i                                     |                    |
| 7, 895. 31                                                    | +                                     |                    |
| Municipal taxes                                               |                                       |                    |
|                                                               | \$10.275.70                           |                    |
| efund of internal revenue by warrant                          | 1,036.40                              |                    |
| xpenditures for provincial purposes:                          |                                       |                    |
| Salaries and wages                                            | 1                                     |                    |
| Public buildings                                              | 1                                     |                    |
| Roads and bridges                                             |                                       |                    |
| Contingent expenses, including cost of maintenance of         | 1                                     |                    |
| court and prison                                              | i                                     | A4 A50, 4          |
|                                                               | i                                     | <b>\$4,650.4</b>   |
| syments to municipalitiesiference due to change in ratio      | 9 00                                  | 5, 581. 5<br>68. 2 |
| nerence que to change in rado                                 | 8.92                                  | 1, 620. 6          |
| alance due province                                           |                                       | 1,020.0            |
| Total                                                         | 11, 321, 02                           | 11,821.0           |

# THE PROVINCE OF ALBAY.

# [Organized April 26, 1901.]

| Character of item.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Debit.       | Credit.                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------|
| Balance on hand June 30, 1901  Collections: Provincial taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |              |                                       |
| 75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, 606. 4   75, | 94,823.58    |                                       |
| Expenditures for provincial purposes:  Salaries and wages \$16, 394.2  Public buildings 1, 359.6  Roads and bridges 9, 258.5  Contingent expenses, including cost of maintenance of court and prison 10, 957.8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 01           | \$87, 965, 44                         |
| Payments to municipalities. Difference due to change in ratio.  Balance due municipalities.  Balance due province  9,898.7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 268. 80      | 50, 904. 06<br>752. 52<br>22, 061. 60 |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 111, 688. 64 | 111, 683. 64                          |

# THE PROVINCE OF AMBOS CAMARINES.

# [Organised April 27, 1901.]

| Salance on hand June 30, 1901                           | \$2,500.00   |                       |
|---------------------------------------------------------|--------------|-----------------------|
| Provincial taxes                                        |              |                       |
| Joint provincial and municipal taxes                    | 1            |                       |
| Industrial\$19, 262. 35                                 | 1            |                       |
| Urbana                                                  |              |                       |
| Cedula. 82, 230, 23                                     | 1            |                       |
| Stamp                                                   | į            |                       |
| Forestry                                                |              |                       |
| Cart                                                    | j            |                       |
| 56, 023. 11                                             | i            |                       |
| Miscellaneous receipts. 2, 169. 62                      | 1            |                       |
|                                                         | 57, 539, 60  |                       |
| Refunds by warrant of internal revenue                  |              |                       |
| defunds by warrant of forestry collected in other prov- | İ            |                       |
| inces 9, 424. 91                                        | ŀ            |                       |
|                                                         | 21, 606. 63  |                       |
| oans from insular treasury, act 196                     | 25, 000. 00  |                       |
| Expenditures for provincial purposes:                   |              |                       |
| Salaries and wages 16,342.66                            | l l          |                       |
| Public buildings 695.16                                 |              |                       |
| Roads and bridges                                       | 1            |                       |
| Contingent expenses, including cost of maintenance of   | 1            |                       |
| court and prison                                        | 1            |                       |
|                                                         |              | <b>\$3</b> 0, 545. 06 |
| Payments to municipalities                              |              | 84, 144, 90           |
| Repayments of loans to insular treasury                 |              | 2, 500.00             |
| Difference due to change in ratio                       | 86. 29       | 5, 271. 72            |
| Balance due municipalities                              |              | •                     |
| Salance due province \$2,921.78                         | ì            |                       |
|                                                         |              | <b>84, 220</b> . 84   |
|                                                         | 100 000 50   | 100 000 0             |
| Total                                                   | 106, 682. 52 | <b>106, 682.</b> 52   |

# THE PROVINCE OF ANTIQUE.

# [Organized April 18, 1901.]

| Character of item.                                                              | Debit.      | Credit.       |
|---------------------------------------------------------------------------------|-------------|---------------|
| Balance on hand June 30, 1901                                                   | \$2,500.00  |               |
| Provincial taxes                                                                | ĺ           |               |
| Joint provincial and municipal taxes—                                           |             |               |
| Industrial                                                                      |             |               |
| Cedula                                                                          |             |               |
| Stamp 574.07                                                                    |             |               |
| Forestry                                                                        |             |               |
| Cart                                                                            | 1           |               |
| Urbana 175.67                                                                   |             |               |
| 17, 061, 32                                                                     |             |               |
| Municipal taxes                                                                 |             |               |
|                                                                                 | 21, 443, 60 |               |
| Miscellaneous receipts                                                          | 2, 965, 89  |               |
| Refunds by warrant of internal revenue                                          | 1, 676, 03  |               |
| Expenditures for provincial purposes:                                           | -,          |               |
| Salaries and wages \$8.277.09                                                   | i           |               |
| Salaries and wages         \$8,277.09           Public buildings         588.89 | 1           |               |
| Roads and bridges. 2.981.67                                                     |             |               |
| Contingent expenses, including cost of maintenance of                           |             |               |
| court and prison                                                                |             |               |
| 7,000.00                                                                        | 1           | \$12, 805, 04 |
| Payments to municipalities.                                                     |             | 13, 817, 18   |
| Difference due to change in ratio                                               | 49.52       | 187. 83       |
| Balance due municipalities May 31                                               | 30.02       | 201.00        |
| Balance due province May 31                                                     |             |               |
|                                                                                 |             | 2, 325, 04    |
|                                                                                 |             | 2,020.0       |
| Total                                                                           | 28, 635, 04 | \$28, 635, 04 |

Delinquent since May 31, 1902.

### THE PROVINCE OF BATAAN.

# [Organized March 2, 1901.]

| Balance on hand June 80, 1901                                        | \$1,507.80  |                     |
|----------------------------------------------------------------------|-------------|---------------------|
| Collections: Land tax, provincial                                    |             |                     |
| Land tax municipal 2.201.83                                          |             |                     |
| Provincial taxes 1,787.61  Joint provincial and municipal taxes—     | - 1         |                     |
| Joint provincial and municipal taxes—                                | Į.          |                     |
| Industrial \$3,009.78                                                | l l         |                     |
| Urbana                                                               |             |                     |
| Cedula                                                               | į           |                     |
| Stamp                                                                |             |                     |
| Forestry                                                             | •           |                     |
| 18, 810. 95                                                          | . !         |                     |
| Municipal taxes                                                      |             |                     |
|                                                                      | 29, 559, 92 |                     |
| Refunds by warrant of internal revenue                               |             |                     |
| Refunds by warrant of forestry collected in other provinces 3,046.37 |             |                     |
|                                                                      | 6, 312. 14  |                     |
| Expenditures for provincial purposes:                                | i           |                     |
| Salaries and wages. 9, 827, 04 Public buildings 167, 07              |             |                     |
| Public buildings 167.07  <br>Roads and bridges 251.08                | 1           |                     |
| Contingent expenses, including cost of maintenance of                |             |                     |
| court and prison                                                     | l           |                     |
| Court and prison                                                     | 1           | \$13,674.02         |
| Payments to municipalities                                           |             | 17, 820, 21         |
| Difference due to change in ratio.                                   | 55, 84      | 695, 11             |
| Balance due municipalities                                           |             |                     |
| Balance due province 4,779.71                                        | 1           |                     |
| -                                                                    |             | 5, 245. 86          |
| Total                                                                | 37, 435, 20 | 97 405 00           |
| Total                                                                | 31, 430. 20 | <b>87, 43</b> 5. 20 |

# THE PROVINCE OF BATANGAS.

# [Organised May 2, 1901.]

| Character of item.                                                                                                                                                                                            | Debit.      | Credit.              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------|
| Balance on hand June 30, 1901                                                                                                                                                                                 | \$2,505.00  |                      |
| Stamp     817. 08       Forestry     137. 94       Cart     298.84       Municipal taxes     12, 431. 25       Miscellaneous receipts     107. 56       Refunds by warrant of internal revenue     5. 836. 00 | 49, 746. 01 |                      |
| Refund by warrant of forestry collected in other provinces. 461.98                                                                                                                                            | 6, 297.93   |                      |
| Expenditures for provincial purposes: Salaries and wages                                                                                                                                                      |             | ,                    |
| oans to municipalities                                                                                                                                                                                        |             | \$13, 120. 220.      |
| Payments to municipalities Difference due to change in ratio Salance due to municipalities. Salance due to municipalities. 11, 572. 91                                                                        | 11.86       | 33, 203. 9<br>139. 8 |
|                                                                                                                                                                                                               |             | 11, 876.             |
| Total                                                                                                                                                                                                         | 58, 560, 80 | 58, 560, 8           |

# THE PROVINCE OF BENGUET. a

# [Organized November 23, 1900. Supported by insular appropriations.]

| Collections, fines                                             |             |                                         | \$6.90     |                      |
|----------------------------------------------------------------|-------------|-----------------------------------------|------------|----------------------|
| Accountable warrants:                                          |             |                                         |            |                      |
| Nov. 9, 1901—                                                  | -           | 0E                                      | ĺ          |                      |
| Act 148                                                        | 965         |                                         |            |                      |
| Jan. 15, 1902, act 311                                         | 1 587       | 50                                      |            |                      |
| May 7, 1902, act 389                                           | 9 040       | 56                                      | 1          |                      |
| May 1, 100m, act 000                                           | 0, 520      |                                         | 7, 664, 50 |                      |
| Expenditures for provincial purposes:                          |             | !                                       | ,,002.00   |                      |
| Salaries and wages                                             | 4, 372      | . 27                                    | 1          |                      |
| Public buildings                                               | 868         | . 26                                    | 1          |                      |
| Contingent expenses                                            | 990.        |                                         | 1          |                      |
| Campaign against Busales                                       | 65.         | . 95                                    | 3          |                      |
|                                                                |             |                                         | 1          | <b>\$6, 296. 9</b> 2 |
| Deposited with the insular treasurer: Refund, receipt No. 6065 |             |                                         |            |                      |
| Refund, receipt No. 6066                                       | 1, 182      | 02                                      |            |                      |
| Miscellaneous, receipt No. 6064                                | 6.          | 38                                      |            | 1 100 40             |
| Difference due to change in male                               |             |                                         | 1          | 1, 188. 40           |
| Difference due to change in ratio                              | • • • • • • | • • • • • • •                           |            | 54.43                |
| parance and Rosermment                                         | • • • • • • | • • • • • • • • • • • • • • • • • • • • |            | 181.65               |
| Total                                                          |             |                                         | 7, 671, 40 | 7, 671, 40           |

a General account of the governor as acting treasurer.

# THE PROVINCE OF BOHOL.

# [Organized April 20, 1901.]

| Character of item.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Debit.                                                   | Credit.                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------|
| Collections:   Joint provincial and municipal taxes   Industrial   \$2,506.82     Urbana   160.87     Cedula   24,351.35     Stamp   1,570.86     Municipal taxes   1,204.79     Miscellaneous receipts   184.40     Refunds of internal revenue by warrant     Refund by military authority under acts 178 and 324.     Loan from insular treasury, act No. 184.     Expenditures for provincial purposes:   Salaries and wages   11,137.48     Public buildings   864.89     Boads and bridges   87.67     Contingent expenses, including cost of maintenance of court and prison   988.58 | \$29, 979. 09<br>4, 500. 00<br>13, 822. 66<br>2, 500. 00 |                                      |
| Payments to municipalities.  Difference due to change in ratio.  Balance due to municipalities.  998. 25 Balance due to province.  21, 117. 55                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                          | \$18, 018. 0<br>15, 018. 4<br>649. 4 |
| 21,117.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                          | 22, 115. 8                           |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 50, 801. 75                                              | 50, 801. 7                           |

### THE PROVINCE OF BULACAN.

# [Organized February 27, 1901.]

| Salance on hand June 80, 1901                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                       | \$2,052.68                              |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------------------|---------------|
| collections:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                       | ľ                                       |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 70 045 15             |                                         |               |
| Provincial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 10, 347. 10           | i                                       |               |
| Municipal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                       | 1                                       |               |
| Joint provincial and municipal taxes—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 265. 84               |                                         |               |
| Joint provincial and municipal taxes—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | i                     |                                         |               |
| Industriai \$9,563.14<br>Cedula. 26,364.30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1                     |                                         |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | i                     | 1                                       |               |
| Stamp                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                       |                                         |               |
| Forestry 4,800.27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | i .                   | 1                                       |               |
| Cart                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1                     |                                         |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 41 BO4 GE             |                                         |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 41,734.65             | 1                                       |               |
| Municipal taxes Miscellaneous receipts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 12, 804. 90           |                                         |               |
| and the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contr | 98. 47                | 50 OF5 44                               |               |
| Refunds of internal revenue by warrant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 4 749 90              | 76, 057. 44                             |               |
| Refunds by warrant of forestry collected in other provinces                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 4, /40. 02            |                                         |               |
| serunus by warrant or forestry confected in other provinces                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 516. 25               | E 00E 00                                |               |
| Promoditures for provincial numeros.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                       | 5, 265. 07                              |               |
| Expenditures for provincial purposes; Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 10 005 50             |                                         |               |
| Public buildings.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 13, 085. 56           | ļ                                       |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 134. 29<br>1. 909. 50 | i                                       |               |
| Roads and bridges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1, 909. 50            |                                         |               |
| Contingent expenses, including cost of maintenance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | E 000 40              |                                         |               |
| of court and prison                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5, 398. 40            |                                         | 400 F00 F1    |
| Down and of least to immless transmiss                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                       |                                         | \$20, 522. 75 |
| Payment of loan to insular treasury                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       | • • • • • • • • • • • • • • • • • • • • | 2,500.00      |
| coans to municipalities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                       |                                         | 1, 260.00     |
| Payments to municipalities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                       |                                         | 43, 140. 72   |
| Difference due to change in ratio                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0.050.50              | 10. 01                                  |               |
| Balance due municipalities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                       |                                         |               |
| Raiance due province                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 12, 103, 20           | Į.                                      | 15 001 5      |
| <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                       | į.                                      | 15, 961. 78   |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                       | 83, 385, 20                             | 83, 385, 20   |

# THE PROVINCE OF CAGAYAN.

# [Organised September 1, 1901.]

| Character of item.                                      | Debit.        | Credit.    |
|---------------------------------------------------------|---------------|------------|
| collections:                                            |               |            |
| Provincial taxes                                        |               |            |
| Joint provincial and municipal taxes—                   | -             |            |
| Industrial \$12,628.94<br>Urbana 96.16                  | • 1           |            |
| Cedula 21, 221, 78                                      | 1             |            |
|                                                         | i             |            |
| -Stamp 1, 068. 45                                       | 1             |            |
| Forestry                                                |               |            |
| Cart                                                    |               |            |
|                                                         | 1             |            |
| Municipal taxes                                         | 1             |            |
| Miscellaneous receipts                                  | \$40, 790. 83 |            |
| tefunds by warrant of internal revenue                  | \$40, 180.00  |            |
| tefunds by warrant of forestry collected in other prov- |               |            |
| inces 2.891.32                                          | 1             |            |
| 1110000                                                 | 28, 259, 90   |            |
| expenditures for provincial purposes:                   | 20, 200. 00   |            |
| Salaries and wages                                      | 1             |            |
| Public buildings 142.73                                 | i             |            |
| Roads and bridges 642, 49                               |               |            |
| Contingent expenses, including cost of maintenance of   |               |            |
| court and prison                                        |               |            |
| Court and prison                                        | 1             | \$12,766,7 |
| ayments to municipalities                               |               | 19, 491, 6 |
| Difference due to change in ratio                       | 52.26         | 2,979.9    |
| lalance due municipalities                              |               | 4, 010.0   |
| lalance due province                                    |               |            |
| manage due provinces                                    |               | 83, 864. 6 |
| Total                                                   | 69, 102, 99   | 69, 102, 9 |

# THE PROVINCE OF CAPIZ.

# [Organized April 15, 1901.]

| alance on hand June 30, 1901bilections:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>\$</b> 2,500.00 |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------|
| Land tax—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1                  |             |
| Provincial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1                  |             |
| Municipal 1,588.19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | l l                |             |
| Provincial tayes 194 69                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                    |             |
| Joint provincial and municipal taxes—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                    |             |
| Industrial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                    |             |
| Urbana 459.58                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1                  |             |
| Cedula 15.730.64                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |             |
| Stamp. 1, 345. 32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1                  |             |
| Forestry                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |             |
| Cart                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                    |             |
| 29,066.57                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                    |             |
| Municipal taxes 5, 196, 35                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                    |             |
| Miscellaneous receipts 414.50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                    |             |
| masonanous receipes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 37, 878, 38        |             |
| efunds by warrant of internal revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 01,010.00          |             |
| efunds by warrant of forestry collected in other provinces. 388, 61                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                    |             |
| distribution for the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of t | 4, 879, 94         |             |
| oan from insular treasury, act No. 196                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 25,000.00          |             |
| xpenditures for provincial purposes:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20,000.00          |             |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |             |
| Public buildings 841.59                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                    |             |
| Roads and bridges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                    |             |
| Contingent expenses, including cost of maintenance of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                    |             |
| court and prison                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |             |
| Court and prison                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1                  | \$31,029,07 |
| avments to municipalities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ļ                  | 21, 977, 82 |
| ifference due to change in ratio                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 116.87             | 2, 601, 52  |
| alance due to municipalities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 110.01             | 2, 001.02   |
| alance due to province 9.801.06                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                    |             |
| alance due to province                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    | 14, 766. 78 |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 70, 875, 19        | 70, 875, 19 |

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### THE PROVINCE OF CAVITE.

### [Organised June 11, 1901.]

| Character of item.                                                                                                                                                                                                                                          | Debit.                   | Credit.                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------|
| Collections:   Land tax—   \$6, 416.77   Municipal   \$8, 556.61   Provincial atxes   \$23.60   Joint provincial and municipal taxes   \$23.60   Industrial   \$6, 254.87   Urbana   \$89.13   Codula   \$6, 063.13   Stamp   \$640.07   Forestry   \$15.74 |                          |                                   |
| Cart                                                                                                                                                                                                                                                        | \$57, 242, 21            |                                   |
| tefunds by warrant of internal revenue                                                                                                                                                                                                                      | ,                        |                                   |
| can from insular treasury, act 134                                                                                                                                                                                                                          | 4, 694. 85<br>2, 500. 00 |                                   |
| oans to municipalities.                                                                                                                                                                                                                                     |                          | \$19,759<br>400                   |
| ay ments to municipalities ifference due to change in ratio alance due municipalities 5,542.96 alance due province 8,624.02                                                                                                                                 | 45. 18                   | 84, 852. 6<br>808. 4<br>9, 166. 9 |
| Total                                                                                                                                                                                                                                                       | 64, 482. 24              | 64, 482                           |

### THE PROVINCE OF CEBU.

# [Organized April 18, 1901.]

| Balance on hand June 30, 1901                                       | \$2,500.00   |                      |
|---------------------------------------------------------------------|--------------|----------------------|
| Provincial taxes                                                    |              |                      |
| Joint provincial and municipal taxes—                               |              |                      |
|                                                                     | J.           |                      |
| Industrial \$19,288.94                                              | 1            |                      |
| Urbana 1,674.51                                                     |              |                      |
| Cedula 58, 206. 77                                                  | 1            |                      |
| 8tamp 6, 969.88                                                     |              |                      |
| Forestry                                                            | 1            |                      |
| Cart                                                                |              |                      |
| 83, 384, 95                                                         | 1            |                      |
| Municipal taxes                                                     | i            |                      |
| Miscellaneous receipts 9, 47                                        | 1            |                      |
|                                                                     | 108, 341, 58 |                      |
| Refunds of internal revenue by warrant                              | 100,011.00   |                      |
| Refunds by warrant of forestry collected in other provinces. 18.12  |              |                      |
| Returned by warrant or forestry confected in other provinces. 18.12 | 01 400 00    |                      |
| The set allowed for a section in a second                           | 21, 402. 08  |                      |
| Expenditures for provincial purposes:                               |              |                      |
| Salaries and wages                                                  |              |                      |
| Public buildings 595, 28                                            |              |                      |
| Roads and bridges                                                   |              |                      |
| Contingent expenses, including cost of maintenance                  |              |                      |
| of court and prison                                                 |              |                      |
| <u> </u>                                                            |              | <b>\$29, 567, 06</b> |
| Payments to municipalities.                                         |              | 65, 708, 02          |
| Repayments of loans to insular treasury.                            |              | 2,500.00             |
| Repayments of route of misuar treasury.                             |              | 90.00                |
| Erroneously deposited in insular treasury                           |              |                      |
| Difference due to change in ratio                                   | 218.79       | <b>8,</b> 836. 44    |
| Balance due municipalities                                          |              |                      |
| Balance due province 28,879.97                                      |              |                      |
| ·                                                                   |              | <b>80,</b> 755. 98   |
|                                                                     | 132, 457, 45 | 182, 457, 45         |
| Total                                                               |              |                      |

## THE PROVINCE OF ILOCOS NORTE.

[Organized September 1, 1901.]

| Payments to municipalities   28, 405                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Character of item.                                                  | Debit.                | Credit.                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------|---------------------------|
| Land tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Collections:                                                        |                       |                           |
| Municipal   1, 325, 26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Land tax—                                                           |                       |                           |
| Provincial axes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Provincial                                                          | 1                     |                           |
| Indistrial   1,501.75   1,752.73   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.7                                                                                                                                                                                                              | Municipal                                                           | ŀ                     |                           |
| Indistrial   1,501.75   1,752.73   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.75   1,501.7                                                                                                                                                                                                              | Toint provincial and municipal taxes                                | į.                    |                           |
| Crichans                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Industrial \$3,947.57                                               | i                     |                           |
| Stamp.   1,787.29   September   1, 1787.29                                                                                                                                                                                                                | Urbana                                                              | 1                     |                           |
| Stamp.   1,787.29   September   1, 1901.]   Stamp.   St                                                                                                                                                                                                              | Cedula 28, 784. 64                                                  | 1                     |                           |
| Municipal taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Stamp                                                               | İ                     |                           |
| Municipal taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Forestry                                                            | ł                     |                           |
| Municipal taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 36.831.44                                                           | i                     |                           |
| Refunds of internal revenue by warrant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Municipal taxes                                                     | ŀ                     |                           |
| Refunds of internal revenue by warrant (a) 508.5   8   6.618.82   2.500.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Miscellaneous receipts                                              | ; }                   |                           |
| Loans from insular treasury, act 134   2,500.00     Expenditures for provincial purposes:   10,775.81     Public buildings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <del></del>                                                         | <b>\$</b> 46, 468. 28 |                           |
| Loans from insular treasury, act 134   2,500.00     Expenditures for provincial purposes:   10,775.81     Public buildings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Refunds of internal revenue by warrant                              |                       |                           |
| Loans from insular treasury, act 134   2,500.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Refunds by warrant of forestry confected in other provinces. 525.64 | 6 618 92              |                           |
| Expenditures for provincial purposes:   10, 775. 81                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Loans from insular treasury, act 134                                | 2 500.00              |                           |
| Salaries and wages   10,775.81   Public buildings   43,46   Roads and bridges   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   667.08   677.64   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   750   75                                                                                                                                                                                                              |                                                                     | 2,000.00              |                           |
| Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side                                                                                                                                                                                                                 | Salaries and wages 10, 775. 81                                      |                       |                           |
| Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side                                                                                                                                                                                                                 | Public buildings 43.46                                              | +                     |                           |
| Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side   Side                                                                                                                                                                                                                 | Roads and bridges                                                   | 1                     |                           |
| Payments to municipalities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | court and prison 2.776.41                                           | •                     |                           |
| Payments to municipalities   28, 405                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                     |                       | \$14, 262, 76             |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Payments to municipalities                                          |                       | 25, 406, 96               |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Difference due to change in ratio.                                  | 17. 44                | 750.76                    |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Balance due municipalities                                          |                       |                           |
| THE PROVINCE OF ILOCOS SUR.  [Organized September 1, 1901.]  Collections: Provincial taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Balance due province                                                |                       | 12, 184. 06               |
| Collections:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                     |                       |                           |
| [Organized September 1, 1901.]  Collections:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Total                                                               | <b>55, 604. 54</b>    | <b>55, 604</b> . 54       |
| Provincial taxes   \$62.70                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | [Organized September 1, 1901.]                                      |                       |                           |
| Provincial taxes   \$62.70                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Collections                                                         |                       |                           |
| Joint provincial and municipal taxes—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Provincial taxes                                                    | i                     |                           |
| Urbans                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Joint provincial and municipal taxes—                               | 1                     |                           |
| Stamp.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Industrial                                                          | i                     |                           |
| Stamp.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Urbana                                                              | į                     |                           |
| Municipal taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Stamp 927 48                                                        | 1                     |                           |
| Municipal taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Forestry 1,712.76                                                   | İ                     |                           |
| Municipal taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Cart 10, 664. 81                                                    | i                     |                           |
| Miscellaneous receipts   28,89                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                     | •                     |                           |
| Refunds by warrant of internal revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Municipal taxes                                                     | 1                     |                           |
| Refunds by warrant of internal revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Allocettaneous receipts                                             | 256 M2 84             |                           |
| Refunds by warrant of forestry collected in other provinces.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Refunds by warrant of internal revenue                              | 4-A1, 022. UE         |                           |
| Loan from Insular treasury, act 184.   2,500.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                     | ŀ                     |                           |
| Salarics and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | * form (man) on American and 104                                    |                       |                           |
| Salarics and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Loan from insular treasury, act 184                                 | 2, 500. 00            |                           |
| Public buildings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Salarios and wages. 10 432 81                                       |                       |                           |
| 20,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.                                                                                                                                                                                                                | Public buildings. 666, 16                                           | i                     |                           |
| 20,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.   220,436.                                                                                                                                                                                                                | Roads and bridges 4, 133. 26                                        |                       |                           |
| \$20,436   \$20,436   \$20,436   \$34,082   \$34,082   \$34,082   \$34,082   \$34,082   \$34,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36,082   \$36, | Conungent expenses, including cost of maintenance of                |                       |                           |
| Payments to municipalities   34,082   781.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | court and prison                                                    |                       | <b>6</b> 00 496 74        |
| 14,064.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Payments to municipalities                                          |                       | 92U, 436, 74<br>94 020 47 |
| 14,064.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Difference due to change in ratio.                                  |                       | 781.49                    |
| 14,064.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rulance due to municipalities                                       |                       |                           |
| 14,064.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Daisin C due to municipatities 240.10                               |                       |                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Balance due to province                                             | ł                     |                           |
| Total 69, 855, 44 69, 856.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Balance due to province 13,808.56                                   |                       | 14, 054. 74               |

#### THE PROVINCE OF ILOILO.

#### [Organized April 11, 1901.]

| Character of item.                                                                                                                                                                                                                                                                                                                                                   | Debit.                               | Credit.                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------|
| Collections:     1.268, 08       Land tax—     \$6, 268, 08       Municipal     7, 357, 44       Provincial taxes     460, 99       Joint provincial and municipal taxes—     1ndustrial       1ndustrial     \$24, 799, 64       Urbana     3, 042, 07       Cedula     42, 546, 36       Stamp     9, 309, 13       Forestry     6, 281, 99       Cart     759, 04 |                                      |                                           |
| Municipal taxes                                                                                                                                                                                                                                                                                                                                                      | \$157, 193, 39                       |                                           |
| Refunds of internal revenue by warrant Refunds by warrant of forestry collected in other provinces.  Lans from the insular treasury, act No. 196. Expenditures for provincial purposes: Salaries and wages 32, 921, 73 Public buildings 11, 475, 94 Roads and bridges 26, 106, 22                                                                                    | 20, 000, 00<br>96, 68<br>25, 000, 00 |                                           |
| Contingent expenses, including cost of maintenance of court and prison                                                                                                                                                                                                                                                                                               |                                      | <b>\$67, 862.</b> 57                      |
| Payments to municipalities.  Difference due to change in ratio.  Balance due province.                                                                                                                                                                                                                                                                               |                                      | 112, 986, 85<br>8, 461, 74<br>17, 978, 91 |
| Total                                                                                                                                                                                                                                                                                                                                                                | 202, 290. 07                         | 202, 290. 07                              |

#### THE PROVINCE OF ISABELA.

[Organized September 10, 1901.]

| Provincial taxes                                      | İ                     |              |
|-------------------------------------------------------|-----------------------|--------------|
| Joint provincial and municipal taxes—                 |                       |              |
| Industrial \$13,882.89                                | 1                     |              |
| Urbana 261.04                                         |                       |              |
| Cedula                                                | Ĭ                     |              |
|                                                       | 1                     |              |
| Stamp                                                 | İ                     |              |
| Forestry 778. 38                                      |                       |              |
| Cart                                                  |                       |              |
| 32, 245. 61                                           | ľ                     |              |
| Municipal taxes                                       |                       |              |
| Miscellaneous receipts                                |                       |              |
|                                                       | <b>\$3</b> 6, 542. 93 |              |
| efunds by warrant of internal revenue                 | 8, 575. 00            |              |
| oan from insular treasury, act 184.                   | 2,500.00              |              |
| xpenses for provincial purposes:                      | ,                     |              |
| Salaries and wages                                    |                       |              |
| Public buildings                                      |                       |              |
| Roads and bridges 1, 242, 36                          |                       |              |
| Contingent expenses, including cost of maintenance of | į į                   |              |
| court and prison                                      | i i                   |              |
| 4,002 00                                              | ı                     | \$14, 835, 9 |
| syments to municipalities                             |                       | 21, 298. 9   |
| ifference due to change in ratio.                     | 29.51                 | 516.6        |
| slance due municipalities 540.50                      | 29.01                 | 910.0        |
| Alence due municipatives                              | 1                     |              |
| Alance due province 5, 955. 34                        | 1                     | Ø 40E 0      |
|                                                       |                       | 6, 495. 8    |
| Total                                                 | 42, 647, 44           | 42,647,4     |

#### THE PROVINCE OF LEYTE.

#### [Organised April 22, 1901.]

| Character of item.                                               | Debit.                      | Credit.                    |
|------------------------------------------------------------------|-----------------------------|----------------------------|
| Balance on hand June 80, 1901                                    | \$90.00                     |                            |
| Land tax                                                         | 105, 151. 04<br>17, 574. 82 | \$35, 857. 6<br>61. 922. 9 |
| Erroneously deposited in insular treasury                        | ······                      | 90.0<br>1,748.6            |
| Balance due municipandes 3,075.07 Balance due province 19,676.99 | ļ                           | 28, 196. 0                 |
| Total                                                            | 122, 815. 36                | 122, 815. 3                |

#### THE PROVINCE OF MARINDUQUE.

#### [Organized May 1, 1901.]

| alance on hand June 80, 1901bllections:                    | \$2,500.00  |                                  |
|------------------------------------------------------------|-------------|----------------------------------|
| Joint provincial and municipal taxes                       |             |                                  |
| Industrial                                                 |             |                                  |
| Urbana 334. 35                                             |             |                                  |
| Cedula                                                     | ł           |                                  |
| Stamp                                                      | ł .         |                                  |
| Forestry                                                   | 1           |                                  |
| Cart                                                       | ľ           |                                  |
| <b>\$15, 367. 13</b>                                       | ŀ           |                                  |
| Municipal taxes                                            | ľ           |                                  |
| Miscellaneous receipts                                     |             |                                  |
|                                                            | 20, 629. 16 |                                  |
| efunds by warrant of forestry collected in other provinces | 155. 52     |                                  |
| xpenditures for provincial purposes:                       |             |                                  |
| Salaries and wages 6,958.57                                |             |                                  |
| Public buildings                                           | - 1         |                                  |
| Roads and bridges 109.84                                   |             |                                  |
| Contingent expenses, including cost of maintenance of      | Ï           |                                  |
| court and prison 2,281.99                                  | 1           |                                  |
|                                                            | 1           | <b>\$9</b> , 572. <del>6</del> 9 |
| syments to municipalities                                  |             | 10, 838. 34                      |
| ifference due to change in ratio                           | 95.50       | 96. 99                           |
| alance due municipalities                                  |             |                                  |
| alance due province                                        |             |                                  |
|                                                            |             | 3, 372. 16                       |
| Total                                                      | 28, 380, 18 | 23, 380, 18                      |

## THE PROVINCE OF MASBATE.

#### [Organized March 18, 1901.]

| Character of item.                                                                                                                        | Debit.      | Credit.                 |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
| Balance on hand June 30, 1901                                                                                                             | \$2,990.89  |                         |
| Provincial                                                                                                                                |             |                         |
| Stamp     431.79       Forestry     752.35       Municipal taxes     32.65                                                                |             |                         |
| Miscellaneous receipts                                                                                                                    | 12, 086. 39 |                         |
| inces                                                                                                                                     | 14, 176. 04 |                         |
| Salaries and wages 8, 437. 31 Public buildings 692. 56 Roads and bridges 1, 586. 89 Contingent expenses, including cost of maintenance of |             |                         |
| court and prison                                                                                                                          |             | \$13, 561. 3            |
| tyments to municipalities                                                                                                                 | 126. 02     | 9, 790. 8<br>1, 092. 4  |
| Total                                                                                                                                     | 29, 379, 84 | 4, 984. 6<br>29, 879. 8 |

#### THE PROVINCE OF MISAMIS.

## [Organized May 15, 1901.]

| Total                                                                                                                                                                                                                                                                                        | 39, 901. 96                               | 89, 901. 90                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------|
| Payments to municipalities.  Difference due to change in ratio.  Balance due municipalities 1, 332. 51 Balance due province 6, 728. 38                                                                                                                                                       | .88                                       | 18, 601. 7<br>833. 5<br>8, 060. 8 |
| Stamp                                                                                                                                                                                                                                                                                        | \$86, 205. 71<br>1, 195. 87<br>2, 500. 00 | \$12, 905, 8                      |
| Collections:       Land tax—         Provincial       \$1, 389, 19         Municipal       1, 839, 88         Provincial taxes       69, 30         Joint provincial and municipal taxes—       Industrial       \$13, 174, 87         Urbana       505, 83         Cedula       14, 206, 76 |                                           |                                   |

## THE PROVINCE OF NUEVA ECUA.

#### [Organized June 11, 1901.]

| Character of item.                                                                                                                                                        | Debit.                   | Credit.                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------------------------------------|
| Collections:   Provincial taxes   \$162.64     Joint taxes, provincial and municipal:   \$6,585.24     Urbana   800.19     Cedula   19,678.81     Stamp   646.90          |                          |                                                |
| Forestry                                                                                                                                                                  | \$36, <b>4</b> 02. 13    |                                                |
| Refunds by warrant of forestry collected in other provinces. 1, 928. 11  Loan from insular treasury, act 134                                                              | 5, 923. 11<br>2, 000. 00 |                                                |
| Public buildings 16. 74 Roads and bridges 2, 820. 90 Contingent expenses, including cost of maintenance of court and prison 5, 798. 55                                    |                          | \$18,958.0                                     |
| Payments to municipalities  Repayments of loans to insular treasury  Difference due to change in ratio.  Balance due municipalities 847.10  Balance due province 1,737.86 | 55. 87                   | 20, 819. 0<br>2, 000. 0<br>524. 0<br>2, 584. 9 |
| Total                                                                                                                                                                     | 44, 386. 11              | 44, 386.                                       |

#### THE PROVINCE OF NUEVA VIZCAYA.

#### [Organized January 28, 1902.]

| Collections, joint provincial and municipal taxes:         \$257.57           Industrial         \$257.57           Cedula         1, 262.44           Stamp         8.47 |                        |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------|
| Appropriation, act 389, for provincial government of Nueva Vizcaya  Expenditures for provincial purposes for insular funds, salaries, and                                 | \$1,518.48<br>1,502.00 | i         |
| wages Balance due municipalities. \$759. 28 Balance due province. 759. 25                                                                                                 |                        | \$826.6   |
| Balance due insular government 975. 34                                                                                                                                    |                        | 2, 198. 8 |
| Total                                                                                                                                                                     | 8, 020. 48             | 8, 020. 4 |

#### THE PROVINCE OF OCCIDENTAL NEGROS.

#### [Organised April 20, 1901.]

| Character of item.                                                                                                                                                                                                                                                                                                                                                                                                                 | Debit.            | Credit.                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------------------------------------------------------------|
| Received from treasurer, former government island of Negros, under provisions of act No. 119                                                                                                                                                                                                                                                                                                                                       | \$21,981.60       |                                                                             |
| Urbana 1, 124.97 Cedula 50, 115. 25 Stamp 2, 235. 64 Forestry 4, 818. 28 Cart 1, 844. 81 Municipal taxes 7, 191. 63 Miscellaneous receipts 8, 182.74 Refund by warrant of internal revenue 4, 941. 79 Refund by warrant of forestry collected in other provinces 4, 941. 79                                                                                                                                                        | 112, 522. 89      |                                                                             |
| Expenditures for provincial purposes:  Salaries and wages                                                                                                                                                                                                                                                                                                                                                                          | 9,038.65          | \$58, 760. 09<br>39, 715, 93                                                |
| Payments to municipalities.  Difference due to change in ratio.  Balance due municipalities.  16,077.63  Balance due province.  30,993.46                                                                                                                                                                                                                                                                                          | 184. 29           | 3, 079. 82<br>47, 071. 09                                                   |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                              | 143, 626. 93      | 143,626.93                                                                  |
| The amount received from the treasurer of the former governme provisions of act 119, section 13, consisted of the following: Judicial and other deposits, including miscellaneous revenues (fines, determined  Funds due holders of 3-peso cedulas, island of Negros government  Miscellaneous outstanding obligations, island of Negros government.  Net amount turned in, exclusive of the above, available immediately purposes | etc.), status not | fully \$3, 387. 64 4, 528. 40 1, 444. 70                                    |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                              | •••••             | 21,981.60                                                                   |
| The miscellaneous receipts were from the following sources:                                                                                                                                                                                                                                                                                                                                                                        |                   |                                                                             |
| Payments by municipalities on indebtedness to island of Negros gover collected and not turned in Deposits.  Payments on matured notes on state lands.  Revenues from provincial prison.  Payments by individuals on indebtedness to island of Negros governme Sale of condemned property.  Registry fee collected.  Miscellaneous.                                                                                                 | ent (unpaid fines | \$5,859.18<br>47.12<br>1,700.51<br>226.07, etc.). 154.84<br>139.06<br>54.39 |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                              |                   | 8 199 7                                                                     |

The miscellaneous expenditures were as follows:

#### THE PROVINCE OF ORIENTAL NEGROS.

## [Organised May 1, 1901.]

| Character of item.                                                                                                                                                                                                      | Debit.                    | Credit.                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------------------------|
| Balance on hand June 30, 1901   Collections:   Land tax - Provincial                                                                                                                                                    | <b>\$8,</b> 856. 16       |                                            |
| Forestry                                                                                                                                                                                                                | 66, 200. 78<br>2, 500. 00 |                                            |
| Contingent expenses, including cost of maintenance of court and prison 6,088.99  Payments to municipalities.  Difference due to change in ratio.  Balance due municipalities.  3,757.79  Balance due province 18,209.01 | 118.14                    | \$23, 159. 47<br>80, 507. 30<br>1, 541. 46 |
| Total                                                                                                                                                                                                                   | 72, 175. 08               | 72, 175. 0                                 |

#### THE PROVINCE OF PAMPANGA.

#### [Organized February 13, 1901.]

| Balance on hand June 30, 1901                                 |             | \$8, 649. 42 |                     |
|---------------------------------------------------------------|-------------|--------------|---------------------|
| Land tax—                                                     |             |              |                     |
| Provincial                                                    | 810 907 11  | 1            |                     |
| Municipal                                                     |             |              |                     |
| Provincial taxes                                              | 698.69      | 1            |                     |
| Joint municipal and provincial taxes—                         | 090.09      | 1            |                     |
| Industrial \$13, 220, 20                                      |             | i            |                     |
|                                                               |             | 1            |                     |
|                                                               |             |              |                     |
| Cedula 88, 415. 29                                            |             |              |                     |
| Stamp 806.89                                                  |             | i i          |                     |
| Forestry                                                      |             | i i          |                     |
| Cart                                                          |             | 1            |                     |
|                                                               | 61,841.18   |              |                     |
| Municipal taxes                                               | 16, 913. 93 | i            |                     |
| Miscellaneous receipts                                        | 424.84      |              |                     |
| <del>-</del>                                                  |             | 120, 856. 57 |                     |
| Refunds of internal revenue, by warrants                      | 12, 471. 01 | l l          |                     |
| Refunds, by warrant, of forestry collected in other provinces | 1,877.42    | 1            |                     |
| <del>-</del>                                                  |             | 14, 348. 48  |                     |
| Expenditures for provincial purposes:                         |             | 1            |                     |
| Salaries and wages                                            | 13, 060. 36 |              |                     |
| Public buildings                                              | 525, 26     |              |                     |
| Roads and bridges.                                            | 1, 971, 34  |              |                     |
| Contingent expenses, including cost of maintenance of         | -,          |              |                     |
| court and prison                                              | 5, 176, 02  |              |                     |
| -                                                             |             | 1            | <b>\$20,</b> 732, 9 |
| Loans to municipalities                                       |             |              | 960.0               |
| Payments to municipalities                                    |             |              | 59, 223, 4          |
| Difference due to change in ratio.                            |             |              | 828. 9              |
| Balance due municipalities                                    |             | 555.00       | ₩20. ¥              |
| Balance due province                                          | 20, 054, 04 |              |                     |
| Datance due province                                          | 00, 201. VI |              | 57, 962, 6          |
|                                                               |             |              | J1. 302. 0          |
| <del>-</del>                                                  |             |              |                     |
| Total                                                         |             | 189, 188, 01 | 139, 188, 0         |

#### THE PROVINCE OF PANGASINAN.

#### [Organised February 18, 1901.]

| Character of item.                                                                                                                             |                                                 | Debit.       | Credit.                       |
|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|--------------|-------------------------------|
| Balance on hand June 30, 1901                                                                                                                  |                                                 | \$11,709.02  |                               |
| Land tax—                                                                                                                                      | 19, 249. 99                                     |              |                               |
| Cart                                                                                                                                           | 88, 408, 18<br>41, 599, 34<br>2, 196, 58        |              |                               |
| Refunds by warrant of internal revenue                                                                                                         | 14, 853. 02<br>179. 51                          | 162, 578. 19 |                               |
| Expenditures for provincial purposes: Salaries and wages Public buildings Roads and bridges Contingent expenses, including cost of maintenance | 18, <b>609</b> . 64<br>7, 584. 78<br>8, 197. 16 | 15, 082. 58  |                               |
| of court and prison                                                                                                                            |                                                 |              | \$54, 838. 86<br>107, 558. 56 |
| Difference due to change in ratio                                                                                                              | 7, 128. 45                                      | 134, 21      | 797.96<br>26,259.07           |
| Total                                                                                                                                          |                                                 | 189, 448. 95 | 189, 448. 96                  |

#### THE PROVINCE OF RIZAL.

## [Organized June 11, 1901.]

| Collections:                                                          |               |                |
|-----------------------------------------------------------------------|---------------|----------------|
| I and tax—                                                            | i             |                |
| Provincial                                                            | I             |                |
| Municipal 782, 17                                                     |               |                |
| Provincial taxes                                                      | 1             |                |
| Joint provincial and municipal taxes:                                 | l             |                |
| Industrial                                                            | i             |                |
| Cedula 18,589.00                                                      |               | İ              |
| Stamp. 542.13                                                         | ľ             |                |
| Forestry 2, 974. 71                                                   | ľ             | 1              |
| Cart                                                                  | Į.            |                |
| Urbana 494. 15                                                        | I             | 1              |
| 86, 440, 70                                                           | . 1           |                |
| Municipal taxes                                                       |               | ļ              |
| Aumscipal Gares                                                       | \$42,041.86   | i              |
| Refunds by warrant of internal revenue                                |               |                |
| Refunds by warrant of internal revenue                                | ' <b>[</b>    |                |
| Refunds by warrant of forestry consected in other provinces. 1,0/2.00 | 8, 572, 63    | !              |
| Loan from insular treasury, act 134                                   |               | 1              |
| Paranditumes for programmed by proposes                               | . 2,500.00    | ł              |
| Expenditures for provincial purposes: Salaries and wages              | .             | ſ              |
| Public buildings 114.00                                               | 1             |                |
|                                                                       |               | 1              |
| Roads and bridges                                                     | · 1           |                |
| Contingent expenses, including cost of maintenance of                 | . !           | ļ              |
| court and prison                                                      | ' i           |                |
| To about the small all a Males                                        | 7             | 922, 741. 68   |
| Loans to municipalities                                               |               | 1, 211. 51     |
| Payments to municipalities                                            |               | 16, 842. 65    |
| Difference due to change in ratio                                     | .}            | .62            |
| Balance due municipalities                                            | : L           | l              |
| Balance due province                                                  | •             | 10 010 00      |
|                                                                       | ┪             | 12, 318. 08    |
|                                                                       | 50 114 40     | EQ 114 40      |
| Total                                                                 | . 58, 114. 49 | 58, 114, 49    |
|                                                                       | 1             | u <u>oogle</u> |

#### THE PROVINCE OF ROMBLON.

#### [Organized March 16, 1901.]

| Character of item.                                                                                                                                     | Debit.      | Credit.                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
| Balance on hand June 30, 1901                                                                                                                          | \$71.88     |                         |
| Joint provincial and municipal taxes—   Industrial                                                                                                     |             |                         |
| Municipal taxes                                                                                                                                        | 18, 580. 52 |                         |
| Refunds by warrant of forestry collected in other provinces 1,908. 44                                                                                  | 3,908,44    |                         |
| Expenditures for provincial purposes:  Salaries and wages . 7,046.57  Public buildings . 112.48  Contingent expenses, including cost of maintenance of | 0,000,22    |                         |
| court and prison                                                                                                                                       |             | \$7,982.                |
| Payments to municipalities Erroneously deposited in insular treasury                                                                                   |             | 11, <b>64</b> 2.<br>59. |
| Difference due to change in ratio                                                                                                                      |             | 168.<br>2, 708.         |
| Total                                                                                                                                                  | 22, 560. 84 | 22, 560.                |

#### THE PROVINCE OF SORSOGON.

#### [Organized April 30, 1901.]

| Collections:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1                     |                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------|
| Land tax—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                       |                      |
| Provincial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                       |                      |
| Municipal 10,594.59                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | •                     |                      |
| Provincial taxes 75. 89                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                       |                      |
| Joint provincial and municipal taxes—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ì                     |                      |
| Industrial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                       |                      |
| Urbana 601. 85                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | i                     |                      |
| Cedula 21,796.55                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | I                     |                      |
| Stamp 8, 408. 90                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1                     |                      |
| Forestry 8, 054. 42                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1                     |                      |
| Cart                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Ì                     |                      |
| 59, 897. 74                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | I                     |                      |
| Municipal taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | t                     |                      |
| Miscellaneous receipts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                       |                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>\$</b> 97, 989. 55 |                      |
| Refunds by warrants of internal revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1                     |                      |
| Refunds by warrant of forestry collected in other prov-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                       |                      |
| inces                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                       |                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 6, 938. 54            |                      |
| oan from insular treasury, act 184                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2, 500. 00            |                      |
| expenditures for provincial purposes:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1                     |                      |
| Salaries and wages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                      |
| Public buildings 88.16                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | i i                   |                      |
| Roads and bridges 558. 46                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | į.                    |                      |
| Contingent expenses, including cost of maintenance of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                       |                      |
| court and prison 8, 611. 09                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                       | <b>601</b> 400 00    |
| The same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the sa | 1                     | <b>\$21, 422.</b> 28 |
| Payments to municipalities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 104.00                | 60, 018. 0           |
| Difference due to change in ratio                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 104.69                | 1,924.77             |
| Balance due municipalities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ł                     |                      |
| Salance due province                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1                     | 04 150 60            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       | 24, 172. 69          |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 107, 532, 78          | 107, 532, 78         |

#### THE PROVINCE OF SURIGAO.

#### [Organized May 15, 1901.]

| Character of item.                                                                                                                                                                                                                                                                                                                       | Debit.      | Credit.                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------|
| Collections:       1         Land tax—       \$257.3         Provincial       257.3         Municipal       257.3         Provincial taxes       102.3         Joint provincial and muncipal taxes—       10,013.61         Cedula       12,967.35         Stamp       1,222.46         Forestry       1,159.10         Cart       14.82 | 3           |                        |
| Urbana 194, 98                                                                                                                                                                                                                                                                                                                           |             |                        |
| Refunds by warrant of internal revenue                                                                                                                                                                                                                                                                                                   | 1           |                        |
| Loan from insular treasury, act No. 134.  Expenditures for provincial purposes:  Salaries and wages                                                                                                                                                                                                                                      | 2,000.00    |                        |
| of court and prison                                                                                                                                                                                                                                                                                                                      | <u>-i</u>   | \$11, 178.<br>11, 577. |
| Difference due to chânge in ratio                                                                                                                                                                                                                                                                                                        |             | 1,011.<br>8,618.       |
| Total                                                                                                                                                                                                                                                                                                                                    | 32, 886. 30 | 82, 386.               |

#### THE PROVINCE OF TARLAC.

#### [Organized February 18, 1901.]

| Balance on hand June 30, 1901                                |             | \$25,78     |                              |
|--------------------------------------------------------------|-------------|-------------|------------------------------|
| Collections:                                                 |             |             |                              |
| Land tax—                                                    | !           | I           |                              |
| Provincial                                                   |             | 1           |                              |
| Municipal                                                    |             | ŀ           |                              |
| Provincial taxes  Joint provincial and municipal taxes—      | 01.02       | 1           |                              |
| Industrial \$13,625.10                                       | 1           | i           |                              |
| Urbana 145.52                                                |             |             |                              |
| Cedula 21, 952, 18                                           | 1           | i i         |                              |
| Stamp                                                        | ļ           |             |                              |
| Forestry 6, 204. 37                                          | 1           |             |                              |
| Cart                                                         |             |             |                              |
|                                                              | 50, 136. 40 |             |                              |
| Municipal taxes                                              | 16, 618. 14 |             |                              |
| Miscellaneous receipts                                       | 3.81        | 85, 790, 66 |                              |
| Refunds by warrant of internal revenue                       | 7 500 00    | 00, 790.00  |                              |
| Refunds by warrant of forestry collected in other provinces. | 1 485 48    | 1           |                              |
| -                                                            | 1, 100. 10  | 8, 935, 43  |                              |
| Expenditures for provincial purposes:                        | [           | 7,000.00    |                              |
| Salaries and wages                                           |             |             |                              |
| Public buildings                                             |             |             |                              |
| Roads and bridges                                            | 4,055.55    |             |                              |
| Contingent expenses, including cost of maintenance           | 4 000 00    | 1           |                              |
| of court and prison                                          | 4, 802.20   |             | 800 70E 00                   |
| Payments to municipalities.                                  |             |             | \$20, 095. 83<br>55, 711, 51 |
| Erroneously deposited in the insular treasury                | •••••       |             | 13. 45                       |
| Difference due to change in ratio.                           |             | 18.10       | 786. 97                      |
| Balance due province                                         |             |             | 18, 162, 21                  |
|                                                              | -           |             |                              |
| Total                                                        |             | 94, 769. 97 | 94, 769. 97                  |

#### THE PROVINCE OF TAYABAS.

## [Organised March 12, 1901.]

| Character of item.                                                                                                                                                                                          | Debit.       | Credit.                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------------------------------------------|
| Balance on hand June 30, 1901                                                                                                                                                                               | \$2, 985. 49 |                                                    |
| Land tax—                                                                                                                                                                                                   |              |                                                    |
| Stamp     1, 194. 58       Forestry     1, 359. 28       Cart     78. 11       44, 338, 23                                                                                                                  |              |                                                    |
| Municipal taxes         8, 268. 67           Miscellaneous receipts         22           Refunds by warrant of internal revenue         6,000.00                                                            | 58, 649. 26  |                                                    |
| Refunds by warrant of forestry collected in other prov-<br>inces. 21,412.26                                                                                                                                 | 27, 412, 26  |                                                    |
| Expenditures for provincial purposes:  Salaries and wages 10, 722. 54 Public buildings 173. 31 Rosds and bridges 5,008. 18 Contingent expenses, including cost of maintenance of court and prison 7,021. 64 |              |                                                    |
| Payments to municipalities. Repayments of loans to insular treasury                                                                                                                                         | 99.17        | \$22, 925. 6<br>\$5, 089. 1<br>2, 500. 0<br>993. 0 |
| Balance due municipalities 2, 306. 82 Balance due province 20, 281. 54                                                                                                                                      | 99.17        | 22, 588, 3                                         |
| Total                                                                                                                                                                                                       | 84, 096. 17  | 84, 096. 1                                         |
| THE PROVINCE OF UNION.                                                                                                                                                                                      |              |                                                    |
| [Organized August 15, 1901.]                                                                                                                                                                                |              |                                                    |
| Collections:                                                                                                                                                                                                |              |                                                    |
| Collections:  Land tax— Provincial                                                                                                                                                                          |              |                                                    |

| Payments to municipalities Difference due to change in ratio. Balance due province                                                                                                                                                                                                                                                                                                                     | 25.22                                     | \$24, 316, 66<br>36, 660, 85<br>180, 78<br>5, 566, 95 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                        |                                           | 994 S18 84                                            |
| Miscellaneous receipts.   56. 42                                                                                                                                                                                                                                                                                                                                                                       | \$56, 139. 59<br>9, 060. 00<br>2, 500. 00 |                                                       |
| Collections:       1.and tax—       \$7, 825. 56         Municipal       9, 771. 01         Provincial taxes       181. 71         Joint provincial and municipal taxes—       17, 721. 61         Industrial       \$6, 937. 57         Cedula       17, 721. 61         Stamp       568. 31         Forestry       2, 682. 80         Cart       2, 758. 83         Municipal taxes       7, 161. 27 |                                           |                                                       |

# General account of the treasurer—Continued. THE PROVINCE OF ZAMBALES.

[Organised August 28, 1901.]

| Difference due to chânge în ratio.   949. 56                                                                        | Character of item.                                                                                                                                                                                                                                                               | Debit.                                                    | Credit.                                      |
|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------|
| Joint provincial and municipal taxes— Industrial                                                                    | Zamhales.                                                                                                                                                                                                                                                                        | \$144.60                                                  |                                              |
| Payments to municipalities   13,569. 25                                                                             | Industrial                                                                                                                                                                                                                                                                       | 7, 101. 18                                                | \$8 984 97                                   |
| Total                                                                                                               | Payments to municipalities                                                                                                                                                                                                                                                       |                                                           | 18, 589. 80                                  |
| Total                                                                                                               | Balance due to municipalities 150. 52 Balance due to province 10, 316. 22                                                                                                                                                                                                        | •                                                         |                                              |
| Relance on hand June 30, 1901                                                                                       | Total                                                                                                                                                                                                                                                                            | 33, 940, 24                                               |                                              |
| Salance on hand June 30, 1901                                                                                       |                                                                                                                                                                                                                                                                                  |                                                           | · · · · · · · · · · · · · · · · · · ·        |
| 1,982, 270. 97                                                                                                      | Collections:   Land tax   Provincial   \$107, 416.57   Municipal   129, 211.52   Provincial taxes   19, 120.28   Joint municipal and provincial taxes   19, 120.28   Urbana   20, 849.38   Cedula   761, 878.19   Stamp   50, 523.62   Porestry   79, 849.50   Cart   53, 975.01 | <b>\$</b> 67, <b>970. 32</b>                              |                                              |
| Difference due to change in ratio   2, 171. 87   88, 751. 17   88   80   60   9   8   8   8   8   9   8   8   8   8 | Refund by military authorities.  Loans from insular treasury  Refunds by warrants: Internal revenue                                                                                                                                                                              | 13, 822. 66<br>104, 000. 00<br>826, 863. 31<br>9, 166. 50 | 4, 041. 77<br>1, 156, 514. 54<br>12, 000, 00 |
|                                                                                                                     | Pinerence due to change in ratio Balance due municipalities 115, 442.62 Balance due insular government 806.99 Balance due provinces 441, 680.01                                                                                                                                  | 2, 171. 87                                                | •                                            |

2, 517, 265. 13

2, 517, 265. 13

Municipalities of the province of Laguna—General account of the collector of internal revenue for the province with reference to refunds by the insular government.

| Character of item.                                             | Debit.     | Credit.                          |
|----------------------------------------------------------------|------------|----------------------------------|
| Refunds of internal revenue by warrant                         | \$8,864.04 |                                  |
| Payments to municipalities.  Difference due to change in ratio |            | \$4,141.99<br>141.29<br>4,080.81 |
| Total                                                          | 8, 364. 04 | 8, 364. 04                       |

The province of Laguna was not organized until July 1, 1902, but some of its municipalities were organized prior to that date, and became entitled to refunds of internal revenue and forestry collections under legislation by the Commission.

The provincial act, as amended by act No. 133, requires the auditor and the treasurer of the islands to examine once each quarter the accounts of each provincial treasurer. Every effort has been made to comply with this legal requirement, but it has been found impossible to do so, very largely on account of inadequate means of transportation. Examiners have been unable to get to and away from provinces promptly. However, as all accounts of provincial treasurers receive a rigid audit in this office the public interests have not suffered.

In view of the practical experience acquired during the past year the auditor now very earnestly recommends that the provincial law be so amended as to authorize the employment of the auditor's examiners exclusively in visiting the provinces for the purpose of giving instructions to the various treasurers and clerks relative to the proper rendition of their accounts and in the application of provincial and municipal laws thereto. While engaged in this work the examiners would also be able to give instructions to other officers collecting and disbursing insular revenues in the provinces and on their routes. The result would be a great improvement in the service

in a very short time.

The laws of the United States contemplate a "double check" on all accounts, i. e., an examination by the administrative branch of the government as well as by the proper auditor. (See sec. 14 of the act of July 31, 1894, known as the Dockery Act.) While we have no similar law for these islands, the spirit and purpose of the law cited may well be observed in certain classes of accounts. The administrative examination of the accounts of provincial treasurers may be safely intrusted to the able corps of examiners under the direction of the treasurer of the archipelago operating alone, while the auditor's examination may be as well done in this office as in the field. The examinations by the force under the direction of the treasurer should be largely for the purpose of determining that the provincial treasurer has charged himself in his accounts with all collections actually made by him, and that he has exercised due diligence in making the collections contemplated by law, and in ascertaining that the provincial treasurer has on hand the proper amount of cash as shown by his collections and his aggregated credit vouchers. No scrutiny as to the detail of these vouchers need be exercised, as that work will be done, down to the minutest detail, in the office of the auditor. There is no element of the accounting except that involving failure to take up an item which should have been charged and evidence of the actual possession of the cash balance which may not be determined with absolute certainty in the audit of the account in the provincial division of the auditor's office.

I can not impress too strongly upon all concerned the desirability of confining the efforts of the examiners of this office almost solely to the work of instructing accountable officers throughout the archipelago. The frequent changes which occur in the provincial treasurerships and the office forces render this all the more necessary. This work can not be satisfactorily done, however, so long as the examiners are employed in the field in making long and tedious examinations which must necessarily be repeated later in this office by the regular clerical force.

Respectfully submitted.

A. L. LAWSHE, Auditor.

Hon. Henry C. Ide, Secretary of Finance and Justice, Ayuntamiento.

#### SUBIG BAY NAVAL RESERVATION.

[Detached from the provinces of Zambales and Bataan under Executive order of the President of the United States, dated November 9, 1901. Limits defined in General Order No. 61, Navy Department, Lieut. Col. O. C. Berryman, U. S. Marine Corps, by direction of the senior squadron commander, assumed control of affairs on January 21, 1901. Relieved May 15, 1902, by Commander U. R. Harris, U. S. Navy, as governor of the reservation.]

General account of the governor.

| Payments to municipalities | Character of item.                                                                                                                                                                                                                                                                      | Debit.             | Credit.              |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------|
| Payments to municipalities | Industrial \$291. Cedula 552. Forestry 1,507. Miscellaneous 242. Transfer of internal revenue from treasurer, province of Bataan. Refunds by warrant of forestry collected outside the reservation. Expenditures for reservation purposes: Salaries and wages 115. Public buildings 74. | 42<br>69<br>24<br> | \$208.12             |
| Total                      | Balance due municipalities                                                                                                                                                                                                                                                              | 66 I               | 1,331.44<br>2,436.65 |
|                            | Total                                                                                                                                                                                                                                                                                   | 3, 971. 21         | 3, 971. 21           |

The Subig Bay Naval Reservation, as created by the Executive order cited, placed this territory outside the jurisdiction of the War Department and insular government, but under instructions of the President the auditor for the archipelago was later charged with the duty of settling and adjusting the accounts arising under the government of the reservation.

Respectfully,

A. L. LAWSHE, Auditor.

#### EXHIBIT V.

#### THE GOVERNMENT OF THE PHILIPPINE ARCHIPELAGO, OFFICE OF THE AUDITOR, Manila, October 28, 1902.

The Secretary of Finance and Justice.

Sir: In reply to your verbal request of last evening, through your private secretary, for a statement of the loss in gold value occurring in the treasurer's general revenue account by reason of the change in ratio from 2.40 to 1 to 2.46 to 1, October 22, I have the honor to advise as follows:

There was in the general revenue account of the insular treasury at the close of business October 21 local currency amounting to \$10,905,927.22, which at 2.40 to 1 was equivalent to \$4,544,136.34; at 2.46 to I this local currency was equivalent to \$4,433,303.75, making a loss in gold value, expressed in United States currency, of **\$**110,8**32.59**.

The cash balance in the general revenue account of the treasury at the close of business October 21, comprising both United States currency and local currency at 2.40 to 1, was equivalent to \$7,315,382.86} United States currency, which was depreciated on the morning of the 22d by the difference above stated.

Respectfully,

A. L. LAWSHE, Auditor.

#### GENERAL REVENUE ACCOUNT OF THE TREASURER OF THE ARCHIPELAGO, JULY 1 TO SEPTEMBER 30, 1902.

Appended is a statement of the general revenue account of the treasurer of the archipelago for the first quarter of the present fiscal year.

A change in ratio from 2.27 to 2.35 to 1 occurred July 7, and the credit arising thereby in the gold expression of the treasurer's general account was \$165,276.86. On September 23 another change, from 2.35 to 2.40 to 1, was made, and a credit of \$91,121.34 was necessary in the treasurer's account expressed in United States currency.

It appears that from January 1 to September 30 in the treasurer's account alone there was a net loss in gold value of \$845,917.781, due to depreciation of local currency.

| Character of item.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Debit.                                                                                                                                                                 | Credit.                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| July, 1902.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                        |                                                                                                         |
| Balance due government June 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$5, 995, 006. 491                                                                                                                                                     |                                                                                                         |
| Deposits on account of—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1                                                                                                                                                                      |                                                                                                         |
| Customs \$744, 885. 80                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | l i                                                                                                                                                                    |                                                                                                         |
| Refundable export duties 26, 606, 56<br>Internal revenue 8, 560, 91<br>Outstanding liabilities 75, 74                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                        |                                                                                                         |
| Outstanding liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1                                                                                                                                                                      |                                                                                                         |
| Miscellaneous 62, 893, 68 City of Manila 196, 934, 93                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                        |                                                                                                         |
| tefunds to appropriations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1,041,967.61<br>376,807.62                                                                                                                                             |                                                                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                        |                                                                                                         |
| Vithdrawals by—       1, 261, 237. 08         Accountable warrants.       18, 761. 35         Settlement warrants.       18, 761. 35                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | i I                                                                                                                                                                    |                                                                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | -ī I                                                                                                                                                                   | \$1, 274, 998. 42                                                                                       |
| Difference due to change in official rate of exchange in the conversion of local to United States currency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 409, 92                                                                                                                                                                | 165, 276. 86                                                                                            |
| Balance due government                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                        | 5, 973, 995. 45                                                                                         |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 7, 414, 180. 74                                                                                                                                                        | 7, 414, 180. 74                                                                                         |
| August, 1908.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                        | <del></del>                                                                                             |
| • •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 5 079 005 45:                                                                                                                                                          |                                                                                                         |
| salance due government July 31                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5, 978, 906. 45                                                                                                                                                        |                                                                                                         |
| Customs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                        |                                                                                                         |
| Refundable export duties         11, 230. 60           Internal revenue         13, 057. 14                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1                                                                                                                                                                      |                                                                                                         |
| Miscellaneous                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                        |                                                                                                         |
| Miscellaneous         260,000,10           City of Manila         245,772.57           Net surplus refundable         1,961.09                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | j :                                                                                                                                                                    |                                                                                                         |
| Net surplus refundable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1, 109, 930, 64                                                                                                                                                        |                                                                                                         |
| tefunds to appropriations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 246, 509. 97                                                                                                                                                           |                                                                                                         |
| Vithdrawals by—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | !                                                                                                                                                                      |                                                                                                         |
| Accountable warrants 695, 860, 45 Settlement warrants 27, 379, 45                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                        |                                                                                                         |
| Detroment warrants 21,019.301                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1 1                                                                                                                                                                    |                                                                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                        | 728, 239. 90                                                                                            |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2, 638. 06 <u>1</u>                                                                                                                                                    | , 01                                                                                                    |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2, 688. 064                                                                                                                                                            | •                                                                                                       |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1                                                                                                                                                                      | , 01                                                                                                    |
| ofference due to change in the official rate of exchange in the conversion of local to United States currency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2, 688. 064                                                                                                                                                            | 6, 606, 7 <b>39</b> . 21                                                                                |
| version of local to United States currency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2, 638. 06 <del>1</del><br>7, <b>8</b> 31, 979. 18                                                                                                                     | 6, 606, 7 <b>39</b> . 21                                                                                |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency.  Lalance due government.  September, 1908.  Lalance due government August 31.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2, 638. 06 <del>1</del><br>7, <b>8</b> 31, 979. 18                                                                                                                     | 6, 606, 7 <b>39</b> . 21                                                                                |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency.  Lalance due government.  September, 1908.  Lalance due government August 31.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2, 638. 06 <del>1</del><br>7, <b>8</b> 31, 979. 18                                                                                                                     | 6, 606, 739. 21,                                                                                        |
| ofference due to change in the official rate of exchange in the conversion of local to United States currency.  Lalance due government.  September, 1908.  Lalance due government August 31.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2, 638. 06 <del>1</del><br>7, <b>8</b> 31, 979. 18                                                                                                                     | 6, 606, 739. 21,                                                                                        |
| ofference due to change in the official rate of exchange in the conversion of local to United States currency.  Lalance due government.  September, 1908.  Lalance due government August 31.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2, 638. 06 <del>1</del><br>7, <b>8</b> 31, 979. 18                                                                                                                     | 6, 606, 739. 21,                                                                                        |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency.  Lalance due government.  September, 1908.  Lalance due government August 31.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2, 638. 06 <del>1</del><br>7, <b>8</b> 31, 979. 18                                                                                                                     | 6, 606, 739. 21,                                                                                        |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2, 633. 06}<br>7, 831, 979. 18<br>6, 608, 739. 21}                                                                                                                     | 6, 606, 739. 21,                                                                                        |
| September, 1908.   September, 1908.   September   11,077,86   Net surplus refundable   1,079,86                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2, 633. 06½<br>7, 831, 979. 18<br>6, 608, 739. 21½                                                                                                                     | 6, 606, 7 <b>39</b> . 21                                                                                |
| September, 1908.   September, 1908.   September   11,079,86                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2, 633. 06}<br>7, 831, 979. 18<br>6, 608, 739. 21}                                                                                                                     | 6, 606, 739. 21,                                                                                        |
| September   1908   September   1908   September   1908   September   1908   September   1908   September   1908   September   1908   September   11,072, 35   September   11,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September   12,072, 35   September                                                            | 2, 633. 06½<br>7, 831, 979. 18<br>6, 608, 739. 21½                                                                                                                     | 6, 606, 739. 21,                                                                                        |
| September, 1908.   September, 1908.   September   11,079,86                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2, 633. 06½<br>7, 831, 979. 18<br>6, 608, 739. 21½                                                                                                                     | 6, 606, 739. 21,                                                                                        |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2, 633. 064<br>7, 831, 979. 18<br>6, 608, 739. 214<br>1, 120, 396. 27<br>198, 597. 08                                                                                  | 6, 606, 739. 21,                                                                                        |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2, 633. 064<br>7, 831, 979. 18<br>6, 608, 739. 214<br>1, 120, 396. 27<br>198, 597. 08                                                                                  | 6, 606, 739, 21,<br>7, 331, 979, 13                                                                     |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2, 633. 064<br>7, 831, 979. 18<br>6, 608, 739. 214<br>1, 120, 396. 27<br>198, 597. 08                                                                                  | 6, 606, 739. 21.<br>7, 331, 979. 13                                                                     |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2, 633. 06½<br>7, 831, 979. 18<br>6, 606, 739. 21½                                                                                                                     | 960, 711. 72<br>91, 121. 34<br>6, 851, 928. 224                                                         |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency is lance due government.  Total.  September, 1908.  Balance due government August 31.  Deposits on account of— Customs \$\frac{3650}{228},\frac{328}{39}.  Internal revenue \$\frac{11}{11,072},\frac{35}{35}.  Miscellaneous \$\frac{42}{24},\frac{901}{55}.  Miscellaneous \$\frac{42}{24},\frac{575}{35},\frac{38}{38}.  Net surplus refundable \$\frac{1}{24},\frac{575}{35},\frac{38}{35}.  Settlement warrants \$\frac{394}{350},\frac{328}{350},\frac{328}{328},\frac{39}{35}.  Settlement warrants \$\frac{394}{350},\frac{30}{350}.  Difference due to change in official rate of exchange in the conversion of local to United States currency.  Lalance due government \$\frac{300}{350}.  Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2, 633. 064<br>7, 831, 979. 18<br>6, 608, 739. 214<br>1, 120, 396. 27<br>198, 597. 08                                                                                  | 960, 711. 72<br>91, 121. 84<br>6, 851, 028. 22                                                          |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency.  Lalance due government  September, 1908.  Balance due government August 31  Deposits on account of— Customs \$860, 328. 39  Internal revenue \$11,072. 35  Post-offices \$66, 409. 51  Miscellaneous \$42,901. 55  City of Manila \$124,027. 38  Refundable export duties \$24,575. 68  Not surplus refundable \$1,079. 85  Lefunds to appropriations.  Withdrawals by— Accountable warrants \$94, 500. 40  Settlement warrants \$94, 500. 40  Settlement warrants \$94, 500. 40  Settlement warrants \$94, 500. 40  Settlement of change in official rate of exchange in the conversion of local to United States currency.  Lalance due government  Recapitulation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2, 633. 06½  7, 831, 979. 18  6, 608, 739. 21½  .  1, 120, 396. 27 198, 597. 08                                                                                        | 960, 711. 72<br>91, 121. 34<br>6, 851, 928. 224                                                         |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency.  Salance due government.  Total.  September, 1902.  Salance due government August 31.  Deposits on account of— Customs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2, 633. 06½  7, 831, 979. 18  6, 608, 739. 21½  .  1, 120, 396. 27 198, 597. 08                                                                                        | 960, 711. 72<br>91, 121. 84<br>6, 851, 028. 22                                                          |
| September, 1908.  September, 1908.  Salance due government August 31.  Leposits on account of— Customs \$860, 328, 39  Internal revenue \$11,072, 35  Post-offices \$64, 409, 51  Miscellaneous \$42, 901, 55  City of Manila \$124,027, 98  Refundable export duties \$24,575, 68  Net surplus refundable \$1,079, 86  Lefunds to appropriations.  Withdrawals by— Accountable warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$95, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warrants. \$94, 520, 40  Settlement warra | 2, 633. 06½  7, 831, 979. 18  6, 608, 739. 21½  1, 120, 396. 27 198, 597. 08  129. 72  7, 922, 861. 28½  5, 996, 006. 49½ 3, 272, 283. 291. 67                         | 960, 711. 72<br>91, 121. 34<br>6, 861, 928, 221<br>7, 922, 861. 281                                     |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency.  Lalance due government.  Total.  September, 1908.  Salance due government August 31.  Leposits on account of— Customs \$860, 328, 39  Internal revenue \$11,072, 35  Post-offices \$64, 409, 51  Miscellaneous \$42, 901, 55  City of Manila \$124,027, 98  Refundable export duties \$24,575, 68  Net surplus refundable \$1,079, 86  Lefunds to appropriations.  Vithdrawals by— Accountable warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Settlement warrants \$94, 520, 40  Sett   | 2, 633. 06½  7, 831, 979. 18  6, 608, 739. 21½  1, 120, 396. 27 198, 597. 08  129. 72  7, 922, 861. 28½  5, 996, 006. 49½ 3, 272, 283. 291. 67                         | 960, 711. 72<br>91, 121. 34<br>6, 861, 928, 221<br>7, 922, 861. 281                                     |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency.  Islance due government.  Total.  September, 1908.  Salance due government August 31.  Deposits on account of— Customs.  \$650, 328, 39  Internal revenue.  11, 072, 35  Post-offices.  66, 409, 51  Miscellaneous.  42, 901, 55  City of Manila.  124, 027, 98  Refundable export duties.  24, 575, 68  Net surplus refundable.  1, 079, 86  tefunds to appropriations.  Withdrawals by— Accountable warrants.  894, 520, 40  Settlement warrants.  994, 550, 40  Settlement warrants.  19, 781, 81  Postal warrants.  19, 781, 81  Postal warrants.  894, 520, 40  Settlement warrants.  19, 781, 81  Postal warrants.  894, 520, 40  Settlement of local to United States currency.  Islance due government.  Recapitulation.  Islance due government June 30  Ootal deposits.  Ootal deposits.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2, 633. 06½  7, 831, 979. 18  6, 608, 739. 21½  1, 120, 396. 27 198, 597. 08  129. 72  7, 922, 861. 28½  5, 996, 006. 49½ 3, 272, 283. 291. 67                         | 980, 711. 72<br>91, 121. 84<br>6, 861, 928, 224<br>7, 922, 861. 284<br>2, 978, 950. 064                 |
| September, 1902.  Salance due government August 31.  Postoffices 66, 528, 39 Internal revenue 11, 072, 35 Post-offices 66, 409, 51 Net surplus refundable 1, 079, 86 Net surplus refundable 1, 079, 86 Lefunds to appropriations.  Withdrawals by— Accountable warrants 894, 520, 40 Settlement warrants 19, 781, 81 Postal warrants 19, 781, 81 Postal warrants 66, 409, 51  Wifference due to change in official rate of exchange in the conversional deposits.  Recapitulation.  Salance due government June 30 Lefunds to appropriations  Recapitulation.  Salance due government June 30 Lefunds to appropriations  Recapitulation.  Salance due government June 30 Lefunds to appropriations Lefunds to appropriations Lefunds to appropriations 10 Lefunda to change in official rate of exchange in the conversion of local to United States currency.  Lefunds to appropriations  Lefunds to appropriations Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations  Lefunds to appropriations                                                          | 2, 633. 06½  7, 831, 979. 18  6, 608, 739. 21½  1, 120, 396. 27 198, 597. 08  129. 72  7, 922, 861. 28½  5, 996, 006. 49½ 3, 272, 283. 291. 67                         | 960, 711. 72<br>91, 121. 34<br>6, 861, 928, 224<br>7, 922, 861. 284                                     |
| Difference due to change in the official rate of exchange in the conversion of local to United States currency.  Balance due government.  Total.  September, 1908.  Balance due government August 31.  Deposits on account of— Customs \$\frac{3650}{228.39}\$ Internal revenue \$\frac{11}{11,072.35}\$ Post-offices \$\frac{66}{409.51}\$ Miscellaneous \$\frac{42}{24,901.55}\$ City of Manila \$\frac{124}{24,575.68}\$ Net surplus refundable \$\frac{1}{1},079.86\$  Refunda to appropriations.  Withdrawals by— Accountable warrants \$\frac{894}{24,575.68}\$ Settlement warrants \$\frac{991.65}{24,575.68}\$ Postal warrants \$\frac{994}{24,575.68}\$ Difference due to change in official rate of exchange in the conversion of local to United States currency.  Balance due government \$\frac{1}{1}\$ Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2, 633. 06½  7, 831, 979. 18  6, 608, 739. 21½  .  1, 120, 396. 27 198, 597. 08  129. 72  7, 922, 861. 28½  5, 995, 006. 49½ 3, 272, 283. 62 816, 914. 67  3, 171. 80₺ | 960, 711. 72<br>91, 121. 34<br>6, 861, 028. 224<br>7, 922, 861. 284<br>2, 978, 950. 064<br>256, 896. 21 |

#### AVAILABLE MONTHLY BALANCES.

| July, 1902                      | <b>\$2, 186,</b> 518, 424       |
|---------------------------------|---------------------------------|
| August, 1902                    |                                 |
| August, 1902<br>September, 1902 | Digitized by 100 4,172, 497, 09 |

#### EXHIBIT VI.

#### ESTIMATED EXPENSES AND REVENUES OF THE CENTRAL GOV! RNMENT AND OF THE CITY OF MANILA DURING THE FISCAL YEAR 1908.

THE GOVERNMENT OF THE PHILIPPINE ISLANDS, EXECUTIVE BUREAU, Manila, October 31, 1902.

Six: I have the honor to transmit herewith, pursuant to your request, a detailed schedule of the estimated expenses and revenues of the central government and of the city of Manila during the fiscal year 1903.

Very respectfully,

BERKMAN WINTHROP, Acting Executive Secretary.

The SECRETARY OF FINANCE AND JUSTICE.

Estimated expenses of the Government of the Philippine Islands for the fiscal year ending June 30, 1903.

|                                      | Quarter ending Sept. 30.   |                                   | Estimated expenses fiscal year |                             |                                   |                            |
|--------------------------------------|----------------------------|-----------------------------------|--------------------------------|-----------------------------|-----------------------------------|----------------------------|
| Departments.                         | Running expenses.          | Extraordi-<br>nary ex-<br>penses. | Total.                         | Running expenses.           | Extraordi-<br>nary ex-<br>penses. | Total.                     |
| Commission and execu-                |                            |                                   |                                |                             |                                   |                            |
| tive department                      | \$117,051.50               |                                   | \$117,051.50                   | \$460, 206.00               |                                   | \$460, 206.00              |
| Department of the inte-              | 154, 751. 12               | \$57, 489. 40                     | 212, 240. 52                   | 606, 833, 94                | \$168, 851. 60                    | 772, 685. 54               |
| Department of com-                   | 104, 701.12                | 401, 200. 20                      | 212, 210.04                    | 000,000.04                  | <b>4100,071.00</b>                | 172,000.0                  |
| merce and police                     | 553, 684. 83               | 804, 781. 67                      | 858, 416.00                    | 2, 514, 674. 80             | 875, 612, 67                      | 8, 890, 286. 97            |
| Department of finance                |                            |                                   |                                |                             |                                   | 1                          |
| and justice                          | 360, 538. 99               | 8,000.00                          | 868, 538. 99                   | 1, 854, 451. 86             | 8,000.00                          | 1, 862, 451. 8             |
| Department of public instruction     | 424, 041, 00               | 170 054 90                        | Eng 007 90                     | 1, 699, 164, 00             | 928, 919, 82                      | 0 600 000 0                |
| discellaneous bureaus                | 121,011.00                 | 172, 056, 82                      | 090,097.32                     | 1,000,101.00                | 920, 919. 02                      | 2, 628, 088. 3             |
| and offices                          | 12,860.00                  | 16, 170.00                        | 28, 530. 00                    | 49, 440, 00                 | 80, 156, 00                       | 79, 596, 0                 |
| discellaneous                        | 5, 180.00                  |                                   | 5, 130.00                      | 75,000.00                   | 875, 000. 00                      | 950,000.00                 |
| m                                    |                            |                                   |                                |                             | 0.070.500.50                      | 0.000.000.1                |
| Total                                | 1,627,506.94               |                                   |                                |                             | 2,876,539.59                      | 9, 638, 309. 1             |
| MILY OF MARINE                       | 447, 814.00                | 13, 676. 50                       | 400, 990. 00                   | 1, 821, 489. 78             | 110, 888. 25                      | 1, 932, 328.0              |
| Total                                | 2,074,820.94               | 572, 178. 89                      | 2, 646, 994. 88                | 8, <b>583, 209. 3</b> 8     | 2, 987, 427. 84                   | 11, 570, 637. 2            |
| United States Philip-                |                            |                                   |                                |                             |                                   |                            |
| pine Commission                      | 88, 580, 00                | ł                                 | 82, 580, 00                    | 134, 320.00                 |                                   | 184, 820. 0                |
| Executive bureau                     | 25, 824, 00                |                                   | 25, 824, 00                    | 93, 296. 00                 |                                   | 93, 296. 0                 |
| Philippine civil service             |                            |                                   |                                | '                           | Į.                                |                            |
| board                                | 7,732.50                   |                                   | 7, 782. 50                     | 30, 930. 00                 |                                   | 30, 980. 0                 |
| Bureau of insular affairs—purchasing | )                          | l .                               |                                |                             |                                   | İ                          |
| agent                                | 50, 415, 00                |                                   | 50, 415, 00                    | 201,660.00                  |                                   | 201,660.0                  |
| office of secretary of in-           | 00, 110.00                 |                                   | 170, 120.00                    | 201,000.00                  |                                   | 201,000.0                  |
| terior                               | 3, 506, 00                 | <br>                              | 3, 505. 00                     | 14,020.00                   |                                   | 14,020.0                   |
| Board of health for the              |                            |                                   |                                | l                           |                                   |                            |
| Philippines                          | 58, 488. 50                | 42,000.00                         | 100, 483. 50                   | 233, 934. 00                | a 125, 000.00                     | 358, 984. 0                |
| Quarantine service                   | 20, 895. 88<br>26, 642, 00 | b 5, 478. 62                      | 28, 874.00<br>26, 642, 00      | 81, 926, 52<br>106, 568, 00 | b 5, 478, 62                      | 87, 405, 1-<br>106, 568, 0 |
| forestry bureau<br>Mining bureau     | 4,502,84                   |                                   | 4, 502. 84                     | 14, 152, 82                 |                                   | 14, 152, 8                 |
| Philippine weather bu-               | 1,002.01                   |                                   | 2,002.01                       | 12, 105.05                  |                                   | 1 2, 102.0                 |
| reau                                 | 10, 587. 00                | d 2, 228. 88                      | 12, 760. 88                    | 41, 015. 00                 | d 2, 223. 88                      | 43, 238. 3                 |
| Bureau of public lands               | 2,055.00                   |                                   | 2,055.00                       | 8, 220.00                   |                                   | 8, 220.0                   |
| Bureau of agriculture                | 15, 557. 50                |                                   | 15,567.50                      | 62, 230.00                  |                                   | 62, 230.0                  |
| Bureau of non-Christian              |                            | 1                                 |                                | 17 170 00                   | 1                                 | 15 150 0                   |
| tribes                               | 3,792.50                   | 1                                 | 3,792.50                       | 15, 170, 00                 | l                                 | 15, 170. 0                 |

a The extraordinary expenses for the fiscal year include \$75,000 for "Suppression of epidemic diseases and pesta," and \$50,000 for expenses in connection with establishment of a leper colony at Culion. The extraordinary expenses for the quarter ending September 30 are due to epidemic of cholers.

b The extraordinary expenses are for repairing wharf and buildings at Mariveles and cost of transporting disinferting barges to Hollo and Cebu.

As the expenses of the forestry bureau are to be deducted from the receipts before such receipts are turned back to the provinces, the expenses and receipts are not summed up in the final statement.

d Extraordinary expenses are for purchase of instruments.

Estimated expenses of the Government of the Philippine Islands for the fiscal year ending June 30, 1903—Continued.

|                             | •                                                                                                                                                                                                                                                                                                                                                | pt. 30.                            | Estimated expenses fisc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | al year 1908.                        |  |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--|
| Running expenses.           | Extraordi-<br>nary ex-<br>penses.                                                                                                                                                                                                                                                                                                                | Total.                             | Running<br>expenses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Extraordi-<br>nary ex-<br>penses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Total.                               |  |
|                             |                                                                                                                                                                                                                                                                                                                                                  |                                    | ļ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                      |  |
| <b>\$9</b> , 642. 90        | a \$7, 787. 40                                                                                                                                                                                                                                                                                                                                   | \$17, 430. 30                      | \$38,571.60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | a \$31, 149. 60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$69,721.20                          |  |
| 225, 00                     |                                                                                                                                                                                                                                                                                                                                                  | 225, 00                            | 900.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 900.00                               |  |
| 20, 434, 50                 |                                                                                                                                                                                                                                                                                                                                                  | 20, 434. 50                        | 82, 988. 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 82, 938. 00                          |  |
| 5, 120. 00                  |                                                                                                                                                                                                                                                                                                                                                  | 5, 120.00                          | 15, 756. 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 15, <b>756. 0</b> 0                  |  |
| 3, 125, 00<br>53, 100, 00   |                                                                                                                                                                                                                                                                                                                                                  | 8, 125, 00<br>53, 100, 00          | 12,500.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 12, 500. 00<br>212, 400. 00          |  |
|                             |                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 120,000.00                           |  |
|                             |                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 44,000.00                            |  |
|                             | i                                                                                                                                                                                                                                                                                                                                                |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ·                                    |  |
| 374, 985. 00<br>42, 839, 00 |                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1,500,000.00<br>171,134.00           |  |
| 12,000.00                   |                                                                                                                                                                                                                                                                                                                                                  | 12,000.00                          | 111,101.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1,1,101.00                           |  |
| 2,612.50                    |                                                                                                                                                                                                                                                                                                                                                  | 2, 612, 50                         | 9, 850. 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 9,850.00                             |  |
| <b>34, 622. 8</b> 3         | <b>5304, 7</b> 81. 67                                                                                                                                                                                                                                                                                                                            | 339, 404. 50                       | 395, 390. 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | h 875, 612. 67                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1,271,002.97                         |  |
| 12, 850, 00                 | ا ا                                                                                                                                                                                                                                                                                                                                              | 12, 350, 00                        | 49, 400, 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 49, 400. 00                          |  |
| ,                           |                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                      |  |
| 3, 095, 00                  |                                                                                                                                                                                                                                                                                                                                                  | 3, 095, 00                         | 12, 380, 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 12, 880. 00                          |  |
|                             |                                                                                                                                                                                                                                                                                                                                                  | ·                                  | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                      |  |
| <b>345, 920.</b> 00         |                                                                                                                                                                                                                                                                                                                                                  | 345, <b>92</b> 0. 00               | 1, 383, 680.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1,383,690.00                         |  |
| 17, 032, 50                 | c 8, 000, 00                                                                                                                                                                                                                                                                                                                                     | 25, 032, 50                        | 68, 130, 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | < 8,000,00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 76, 130, 00                          |  |
| ·                           | ,                                                                                                                                                                                                                                                                                                                                                | ·                                  | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 101,610.00                           |  |
| 20, 402. 00                 |                                                                                                                                                                                                                                                                                                                                                  | 20, 102.00                         | 101,010.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 101,010.10                           |  |
| 147, 497. 81                |                                                                                                                                                                                                                                                                                                                                                  | 147, 497. 81                       | 600,000.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | ¦                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 600, 000. 00                         |  |
| 714.00                      |                                                                                                                                                                                                                                                                                                                                                  | 714.00                             | 4,000.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 4,000.00                             |  |
| d 82 252 18                 |                                                                                                                                                                                                                                                                                                                                                  | sc 252 18                          | 221 151 36                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 221, 151, 36                         |  |
|                             |                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 347, 180. 00                         |  |
| •                           |                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ·                                    |  |
| 3, 095. 00                  |                                                                                                                                                                                                                                                                                                                                                  | 3, 095. 00                         | 12, 380. 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ¦                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 12, 380. 00                          |  |
| 345, 920.00                 |                                                                                                                                                                                                                                                                                                                                                  | 345, 920. 00                       | 1, 383, 680. 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1, 383, 680. 00                      |  |
| 62, 383, 50                 |                                                                                                                                                                                                                                                                                                                                                  | 62, 383, 50                        | 249, 534, 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 249, 534. 00                         |  |
|                             |                                                                                                                                                                                                                                                                                                                                                  |                                    | 3,000.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3,000.00                             |  |
|                             |                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 561,868.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 561, 863. 00                         |  |
|                             |                                                                                                                                                                                                                                                                                                                                                  |                                    | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                      |  |
| 6 670 00                    | /179 056 30                                                                                                                                                                                                                                                                                                                                      | 178 796 29                         | 26 690 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | c 369 056 39                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 388, 736. 32                         |  |
|                             | -172,000,02                                                                                                                                                                                                                                                                                                                                      | 2, 475, 00                         | 9, 900, 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | . 000, 000.02                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 9,900.00                             |  |
| 587.50                      |                                                                                                                                                                                                                                                                                                                                                  | 587.50                             | 2, 350, 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2, 350. 00                           |  |
| 2, 310. 00                  |                                                                                                                                                                                                                                                                                                                                                  | 2, 310. 00                         | 9, 240. 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 9, 240. 00                           |  |
| 600.00                      |                                                                                                                                                                                                                                                                                                                                                  | 600.00                             | 2 400 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2,400.00                             |  |
|                             |                                                                                                                                                                                                                                                                                                                                                  |                                    | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                                    |  |
| 735, 00                     |                                                                                                                                                                                                                                                                                                                                                  | 735.00                             | 2,940.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2,940.00                             |  |
| 2, 064, 00                  | a 1, 000, 00                                                                                                                                                                                                                                                                                                                                     | 8,064,00                           | 8, 256, 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | f 1,000,00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 9, 256. 00                           |  |
|                             |                                                                                                                                                                                                                                                                                                                                                  |                                    | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                      |  |
| 217. 50                     |                                                                                                                                                                                                                                                                                                                                                  | 217.50                             | 870.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 870.00                               |  |
| 1,763.50                    | g 750.00                                                                                                                                                                                                                                                                                                                                         | 2,513.50                           | 7,054.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | y 750.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 7,804.(4)                            |  |
| 1,700.00                    | J 100.00                                                                                                                                                                                                                                                                                                                                         | =,010.00                           | .,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                      |  |
|                             | #9, 642. 90 225, 00 20, 434. 50 5, 120. 00 3, 125. 00 53, 100. 00 30, 000. 00  374, 985, 00 2, 612. 50 34, 622. 83 12, 850. 00 3, 995. 00 345, 920. 00 17, 032. 50 25, 402. 50 147, 497. 81 714. 00 482, 252. 18 84, 545. 00 3, 095. 00 345, 920. 00 62, 383. 50  6, 670. 00 2, 475. 00 2, 475. 00 2, 310. 00 600. 00 735. 00 2, 064. 00 217. 50 | ### expenses.   nary expenses.   1 | ### Total.  ### Penses.  ### Total.  ### Total.  ### Penses.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### Total.  ### | ### Expenses   nary expenses   Total   Running expenses    ### Penses   17, 480. 30   \$38, 571. 60    ### 226, 00   225, 00   900. 00    ### 226, 00   225, 00   900. 00    ### 226, 00   5, 120. 00   15, 756. 00    ### 31, 125. 00   53, 100. 00   212, 400. 00    ### 30, 000. 00   53, 100. 00   120, 000. 00    ### 30, 000. 00   30, 000. 00   120, 000. 00    ### 374, 985. 00   42, 839. 00   1, 500. 000. 00    ### 374, 985. 00   42, 839. 00   1, 500. 000. 00    ### 32, 612. 50   2, 612. 50   9, 850. 00    ### 33, 095. 00   3, 095. 00   12, 380. 00    ### 33, 095. 00   3, 095. 00   12, 380. 00    ### 345, 920. 00   345, 920. 00   1, 383, 680. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   13, 383, 680. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   12, 380. 00    ### 374, 985. 00   3, 095. 00   13, 383, 680. 00    ### 374, 985. 00   3, 095. 00   13, 383, 680. 00    ### 374, 985. 00   3, 095. 00   13, 383, 680. 00    ### 374, 98 | ### Expenses   nary expenses   Total |  |

a Extraordinary expenses are for apparatus and books for new laboratory building. b Extraordinary expenses are for the construction of vessels, light-houses, and purchase of two launches.

The continuence of Extraordinary expenses are for payment of premiums on bonds of civil employees, one-fourth of which amount, or \$2,000, to be reimbursed by the bonded employees.

I appropriation for quarter ending September 30 is included the sum of \$26,964.34 for contingent expenses for the quarter ending December 31.

expenses for the quarter ending December 31.

Extraordinary expenses for quarter ending September 30 are for construction and maintenance of public buildings. The estimate for the fiscal year 1903 depends entirely upon the amount of building authorized by the Commission. In this is included the building of the government laboratory, and \$30,000 for general repairs and changes in existing buildings.

Extraordinary expenses are for construction of bridge from Isabela to Tabuc.

Extraordinary expenses for repairs to road from Naguelian to Bagulo.

Estimated expenses of the Government of the Philippine Islands for the fiscal year ending June 30, 1903—Continued.

|                                                                              | Quart                                                     | er ending Se                      | ept. 30.                                                  | Estimated                    | expenses fisca                                | l year 1903.                                              |
|------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------|-----------------------------------------------------------|------------------------------|-----------------------------------------------|-----------------------------------------------------------|
| Departments.                                                                 | Running<br>expenses.                                      | Extraordi-<br>nary ex-<br>penses. | Total.                                                    | Running<br>expenses.         | Extraordi-<br>nary ex-<br>penses.             | Total. ·                                                  |
| Provincial government,<br>Leponto-Bontoc                                     | <b>\$2,</b> 500. 00                                       |                                   | <b>\$2,</b> 500. 00                                       | \$10,000.00                  |                                               | \$10,000.00                                               |
| pinesa Miscellaneous Harbor improvement b St. Louis Fair                     |                                                           |                                   | 17,700.00<br>5,180.00                                     | 25,000.00                    | \$28, 406. 00<br>500, 000. 00<br>125, 000. 00 | 41,526.00<br>25,000.00<br>500,000.00<br>125,000.00        |
| Benguet road                                                                 |                                                           | l                                 |                                                           | 1                            | 150,000.00                                    | 150, 000. 00<br>50, 000. 00                               |
| of Cebu                                                                      |                                                           |                                   |                                                           |                              | .00, 000. 00                                  | 100, 000. 00                                              |
| Municipal board Department of engineering and public                         | 21, 020. 00                                               |                                   | 21, 020. 00                                               | 84, 080. 00                  |                                               | 84, 080. 00                                               |
| works. Department of assess-                                                 | 174, 328. 00                                              | c 13, 676. 50                     | 188, 004. 50                                              | 697, 812.00                  | < 54, 706. 00 l                               | 752, 018. 00                                              |
| ments and collections.  Fire department Law department. Department of police | 22, 829, 00<br>18, 935, 00<br>17, 511, 50<br>152, 517, 50 |                                   | 22, 829. 00<br>18, 995. 00<br>17, 511. 50<br>152, 517. 50 | 75, 980.00                   |                                               | 72, 888, 50<br>75, 980, 00<br>70, 046, 00<br>610, 070, 00 |
| Department of city<br>schools                                                | 27, 113. 00<br>13, 000. 00                                |                                   | 27, 118. 00<br>13, 000. 00                                | 108, 452. 00<br>102, 611. 28 | d 56, 182. 25                                 | 108, 452, 00<br>158, 798, 58                              |

a Extraordinary expenses are for construction of wharves at Iligan, Siassi, Jolo, and Parang-Parang; repairing schoolhouse at Puerta Princesa. Regular expenses are for pay of interpreters in unorganized repairing schoolhouse at ruerus rincom. Acquisi expenses of control business.

The sum of \$430,000 previously appropriated is on hand for running expenses of harbor works. This will probably be expended by December 31, 1902.

CEXTRACTIONARY expenses are for purchase of rock crusher, alteration of markets, completion of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of

city pound, improving and widening streets, etc.

4 Extraordinary expenses are for the installation of the system. The difference between the amount expended for installation and the amount collected from property owners will be reimbursed to the insular government.

#### Revenues deposited January 1 to June 30, 1902.

| Customs                                           | \$4, 279, 153. 58 |
|---------------------------------------------------|-------------------|
| Internal revenue                                  | 64, 498. 13       |
| Bureau of posts                                   | 52, 168. 37       |
| Ice plant                                         | 153, 942. 08      |
| Court fees                                        | 20, 530, 00       |
| Signal corps telegraph                            | 26, 443. 14       |
| Signal corps telegraph Sales from Bilibid prison. | 7, 351. 93        |
| All other sources                                 | 90, 841. 95       |
| Total                                             | 4, 694, 929, 18   |
| City of Manila                                    | 703, 963. 39      |
| Grand total                                       | 5, 398, 892. 57   |

Taking this as a basis of an estimate for revenues during the fiscal year 1903, the central government should receive \$9,389,858.36, and the city of Manila \$1,407,926.78, or a total of \$10,797,785.14.

In this statement is not included the revenues that will be received from the bureau of agriculture, but this will probably not amount to a large sum during the fiscal year 1903. There is also not included either the expenses or the revenues of the forestry bureau, as under a recent law of the Commission the revenues of the forestry bureau will be returned to the provinces in which they are collected, after deducting the expenses of collection. Should it be decided to deposit the revenues with the central treasury and the expenses of collection be charged to the insular government, the expenditures for the fiscal year 1903 should be increased by \$106,568 and the revenues increased by approximately \$300,000.

In all probability the estimate of receipts of the city of Manila for the fiscal year 1903, as based upon the revenues received for the last half of the fiscal year 1902, is

less than will be actually received.

The amount of land tax collected prior to July 1 was \$370,779.02. The estimated amount of land tax which will be collected during the fiscal year 1903 is \$950,000. It is true that the land tax prior to July 1 was collected during the last six months of the fiscal year, and the result, therefore, in doubling the revenues of the city of Manila for the six months prior to July 1 (in estimating the revenues for the fiscal year 1903) was to double the amount of land tax collected prior to July 1, which should, in reality, be charged to the whole year and not merely to the six months. However, the estimated amount of land tax that should be collected during the fiscal year 1903 is \$208,441.96, more than double this amount, and consequently, for the fiscal year 1903, will exceed the amount estimated by this sum.

In this statement there is not included either the amount due the Eastern Extension, Australasia and China Cable Company, or the amount they owe under their charter with the Spanish Government. There is some doubt whether, upon final settlement, an amount will be due them from the Government or by them to the

Government. In either case the amount will be small.

In the statement of revenues collected is not included the refundable export duties collected in Manila, nor is there included the customs receipts of Philippine goods imported into the United States. This latter sum, however, as far as can be learned, for the present will be comparatively small under the present circumstances. Taking, however, the revenue of the insular government for the fiscal year 1903 as double the amount collected during the last half of the fiscal year 1902, or \$9,389,858.36, the expenses, both running and extraordinary, of the central government, including therein 30 per cent of the expenses, both running and extraordinary, of the city of Manila, will exceed the revenues by \$828,149.24, the total estimated expenditures of the above mentioned being \$10,218,007.60. On the other hand, the city of Manila should be able to pay from their revenues 70 per cent of their expenses, both running and extraordinary. Their revenues during the fiscal year, as estimated, will amount to \$1,407,926.78, while 70 per cent of their expenses, both running and extraordinary, will amount to \$1,352,629.62. The estimated revenues of the central government for the fiscal year 1903, however, will be more than enough to pay for the running expenses of the central government and 30 per cent of the running expenses of the city of Manila.

The total estimated expenditures of the central government and of the city of Manila is \$11,570,637.22, the estimated revenues, \$10,797,785.14; making the probable excess of expenditures over revenues \$772,852.08. In considering the probable balance available for appropriation at the end of the fiscal year 1903, the sum of \$208,819.67, received during the first quarter of the present fiscal year as reimbursement of the central government for boats taken by the Navy, should be considered. This sum has not been included in the estimated revenues of the insular government, but would reduce the actual deficit at the end of the fiscal year by the same amount. If, therefore, the expenses of the central government are not increased over the amount estimated the balance available for appropriation at the end of the fiscal year should be, approximately, \$3,500,000, as against \$4,005,643.06, the bal-

ance at the end of the fiscal year 1902.

BERKMAN WINTHROP, Acting Executive Secretary.

EXHIBITS VII, VIII, AND IX.

CITY OF MANILA, OFFICE OF THE MUNICIPAL BOARD, June 30, 1902.

The Executive Secretary,

Manila, P. I.

Sir: In compliance with section 14 of the charter of the city of Manila, by direction of the municipal board, I have the honor to submit herewith in itemized form and detail all information regarding the financial condition of the city of Manila as of date June 30, 1902. To compile this information the actual figures have been taken from August 7, 1901, to May 31, 1902, and in some cases as of the cash in the treasury to June 10, 1902, and the receipts and expenditures for the balance of the fiscal year estimated. This is the only method that could be used in submitting this report, owing to the fiscal year closing June 30, and the charter requiring the report at an earlier date.

A. Inventory of lands and buildings and other property, real and personal, belonging to the city, including cash in the treasury.

1. Inventory of lands and buildings and real property of the city.

Note.—This list of property and the valuation is as complete as it is possible to make it at the present time. There is a large amount of city property in the city now in the possession of private individuals who have no title to it whatever, but on account of the incompleteness of the old city records, much of it has been lost sight of, but it is gradually being looked up and titles proven and the property registered in the name of the city. It has been impossible up to the present time to list and value all the entire estero bridges in the city, but that work will be taken up and completed as soon as it is possible.

2. Inventory of personal property of the city by departments.

Norm.—This statement has been a difficult one to compile on account of much of the property having been turned over to the city at the time of its inauguration and the prices of articles are difficult to obtain. However, the value, taking into consideration the deterioration for wear and tear, is approximately correct.

3. Statement of the cash in the treasury June 10, 1902, with the estimated receipts

and withdrawals for the balance of the month.

B. Statement of the liabilities of the city, including the overdraft on the treasury June 30, 1902. The liabilities in this statement include all contracts entered into by the city which are now being carried out and upon which payment will be due when completed.

C. Estimate of the revenues of the city from all sources for the ensuing fiscal year, with a comparative statement of the amount received from these sources during the

preceding twelve months.

Norz.—This statement only includes the amount realized from all sources since August 7, 1901, the date of the inauguration of the government of the city of Manila, and shows the exact receipts to June 10, and an estimate of receipts from June 10 to June 30.

D. Estimate of the ordinary expenses of the ensuing year, with a statement of the

expenses during the preceding twelve months.

Nors.—This statement contains the ordinary expenses of the city since August 7, 1901.

E. An estimate of such extraordinary expenses as may be necessary for any purpose, the approximate total expenditure recommended, and the amount it is expected to expend during the ensuing fiscal year; also a statement of the extraordinary expenses during the preceding twelve months.

Note.—This statement only includes expenditures from August 7, 1901.

Recapitulation.—Estimates of total extraordinary and ordinary expenses for the fiscal year 1903, and a comparative statement of the extraordinary expenses of the fiscal year 1902. Very respectfully,

BERT EDDY, Acting Secretary.

#### EXHIBIT VII.

#### FINANCIAL STATEMENT OF RECEIPTS AND DISBURSEMENTS, FISCAL YEAR 1902; ALSO ESTIMATE OF SAME FOR THE FISCAL YEAR 1908.

 $\Delta$  3.—Statement of receipts and disbursements, fiscal year 1902 (showing balance in treasury).

| Withdrawals from treasury from Aug. 7, 1901, to June 10, 1902                                                                            | \$1, 619, 368. 11<br>162, 068. 27 |                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------|
| to June 10, 1902 Estimate of moneys to be deposited by disbursing officer, municipal board, from June 11, 1902, to June 30, 1902 Balance |                                   | \$102, 729. 09<br>74, 824. 29<br>1, 608, 898. 00 |
|                                                                                                                                          | 1, 781, 446. 88                   | 1,781,446.38                                     |
| Expenses of city of Manila from Aug. 7, 1901, to June 30, 1902                                                                           | 1,603,898.00                      | 992, 359. 05<br>69, 139, 80                      |
| 30 per cent expenses of city of Manila to be borne by the insular government.  Overdraft with treasury                                   |                                   | 481, 167. 90<br>61, 226. 25                      |
| Total                                                                                                                                    | 1, 608, 898. 00                   | 1,608,898.00                                     |

#### B.—Liabilities of city of Manila, June 30, 1902.

| Contract with Fred Wilson for ironwork for repairing bridge of Spain (estimated for in quarter ending September 30, 1902) | <b>84,</b> 280. 00 |
|---------------------------------------------------------------------------------------------------------------------------|--------------------|
| Contract with John F. McKinnon for repairs to Arrangue Market (appropriated)                                              | 4, 460, 00         |
| Contract with P. B. & A. S. McKay for erection of Anda Street Market (appropriated)                                       | 1,800.00           |
| Contract with Delmar W. Smith for construction of city pound, \$10,634 local currency, at                                 |                    |
| \$2.27 (\$4,000 United States currency appropriated, \$750 estimated for in quarter ending                                |                    |
| September 30, 1902)                                                                                                       | 4, 684, 58         |
| Police and fire-alarm system, through insular purchasing agent (not appropriated)                                         | 74, 070.00         |
| Fire apparatus, through insular purchasing agent (appropriated)                                                           | <b>35. 338.</b> 00 |
| Estimated overdraft with treasurer June 30, 1902                                                                          | 61, 226. 25        |
| Total                                                                                                                     | 185, 858. 88       |
|                                                                                                                           |                    |

## C.—Statement of revenue, fiscal year 1902, and estimate of revenue, fiscal year 1903.

| Source of revenue.                                | Statement,<br>fiscal year 1902, | Estimate,<br>fiscal year 1903. |
|---------------------------------------------------|---------------------------------|--------------------------------|
| Land tax                                          | . \$274, 786. 93                | <b>\$95</b> 0, <b>00</b> 0. 00 |
| Industrial tax                                    |                                 | 250,000.00                     |
| Stamp sales                                       | 70, 155. 145                    | 80,000.00                      |
| Certificates of registration                      | 47,089.70                       | 22,000.00                      |
| Matadero tax                                      | 56, 264. 896                    | 60,000.00                      |
| Market tax                                        |                                 | 118,000.00                     |
| Licenses                                          | . 159, 295. 905                 | 160,000.00                     |
| Live-stock registration                           | 549.43                          | 1,000.00                       |
| Vehicle tax                                       | . 18, 932. 875                  | 20,000.00                      |
| Vehicle equipment Municipal court fines and fees. | . 1,443.08                      | 1,500.00                       |
| Municipal court fines and fees                    | . 76, 684. 66                   | 50,000.00                      |
| Justice of peace fines and fees                   | . 1,724.675                     | 2,500.00                       |
| Sheriff's fees                                    | . 2, 227. 37                    | 4,000.00                       |
| Frontage tax                                      | . 21, 592, 365                  | l                              |
| Ground receipts (rents)                           | . 2, 530, 49                    | 10,000.00                      |
| Certificates of installation                      | . 971.50                        | 1,500.00                       |
| City attorney's fees Ascarraga improvement fund   | 27.34                           | 200.00                         |
| Ascarraga improvement fund                        | 489.95                          |                                |
| Miscellaneous                                     | 5, 129, 125                     | 5,000.00                       |
| Pound receipts                                    | 370.90                          | 1,500.00                       |
| Water taxes                                       | 38, 577, 04                     | 135, 580, 00                   |
| Building inspection                               |                                 | 5,000.00                       |
| Weights and measures.                             | 2,000.00                        | 1,000.00                       |
| Registration of cocheros.                         | 519.08                          | 250.00                         |
| Sale of confiscated property                      | 855. 75                         | 250.00                         |
| Total                                             | 1, 088, 918. 11                 | 1,874,280.00                   |

## D.—Statement of ordinary expenses, fiscal year 1902.

| Name of department.                                            | Salaries and<br>wages. | Mainte-<br>nance and<br>repairs. | Contingent<br>expenses. | Equip-<br>ment. | Total.          |
|----------------------------------------------------------------|------------------------|----------------------------------|-------------------------|-----------------|-----------------|
| Municipal board                                                | \$31,770.22            |                                  | \$27, 593. 49           |                 | \$59, 363. 71   |
| lic works                                                      | 223, 081. 97           | \$210, 877. 60                   |                         |                 | 509, 987. 15    |
| Police department                                              | 554, 181. 02           |                                  | 24, 741. 85             | \$32,031.02     | 610, 908, 39    |
| Law department                                                 |                        |                                  | 10, 517, 54             |                 | 56, 680. 36     |
| Department of city schools  Department of assessments and col- | 65, 930. 17            |                                  | 3, 021, 72              |                 | 68, 961. 89     |
| lections                                                       | 84, 760, 05            |                                  | 11, 134, 52             |                 | 95, 894, 57     |
| Fire department                                                | 26, 519. 14            |                                  | 4, 998. 54              | 10, 541. 28     | 42, 058. 91     |
| Total                                                          | 1, 032, 355. 39        | 210, 877. 60                     | 157, 484. 74            | 42, 572, 25     | 1, 442, 789. 98 |

## Estimate of ordinary expenses, fiscal year 1903.

| Name of department.                                        | Salaries and<br>wages.    | Mainte-<br>nance and<br>repairs. | Contingent<br>expenses.  | Equip-<br>ment. | Total.                        |
|------------------------------------------------------------|---------------------------|----------------------------------|--------------------------|-----------------|-------------------------------|
| Municipal board Department of engineering and public works | \$42,000.00<br>246,020.00 | \$247,566.00                     | \$43,000.00<br>85,880.00 |                 | \$85, 000. 00<br>558, 906. 00 |
| Police departmentLaw department                            | 543, 350, 00              | l                                | 22, 200, 00              | \$1,700.00      | 567, 250. 00<br>62, 600. 00   |
| Department of city schools                                 | 99, 440. 00               |                                  | 4,000.00                 |                 | 103, 440. 00                  |
| lections                                                   | 76, 610.00                |                                  | 8,780.00                 | l               | 85, 390, 00                   |
| Fire department                                            | 77, 080. 00               |                                  | 14,500.00                | 2,500.00        | 94, 000. 00                   |
| Total                                                      | 1, 141, 150. 00           | 247, 556.00                      | 168, 760. 00             | 4,200.00        | 1,556,666.00                  |

E.—Statement of extraordinary expenses, fiscal year 1902, and estimate of extraordinary expenses, fiscal year 1903.

| Name of department.                             | For what purpose.                           | 1902.          | 1903.        |
|-------------------------------------------------|---------------------------------------------|----------------|--------------|
| Municipal board                                 | Purchase of properly for street purposes.   |                | \$10,000.00  |
| Department of engineering and public works.     |                                             | \$110, 133. 48 | 195, 000. 00 |
| Police department                               | Special cholera police                      | 15, 681. 54    | 20,000.00    |
| Department of assessments and col-<br>lections. | do                                          |                | ••••••       |
| Fire department                                 | Police and fire-alarm system and apparatus. | 85, 388. 00    | 75, 000. 00  |
| Department of city schools                      | None                                        |                | <b></b>      |
| Total                                           |                                             | 161, 103. 02   | 800, 000. 00 |

#### RECAPITULATION.

Combined totals of ordinary and extraordinary expenses for the fiscal year 1902, and estimate of same for fiscal year 1903.

| 🖚                                         | 1902.                        | 1903.                        |
|-------------------------------------------|------------------------------|------------------------------|
| Ordinary expenses  Extraordinary expenses | \$1,442,789.98<br>161,103.02 | \$1,556,666.00<br>800,000.00 |
| Total                                     | 1, 603, 598. 00              | 1,856,666.00                 |

#### EXHIBIT VIII.

## INVENTORY OF LANDS, BUILDINGS, AND OTHER REAL PROPERTY OF THE CITY OF MANILA, JUNE 80, 1902.

| Description.                                  | Superficial area. | Land value. | Improved value.    | Total value. |
|-----------------------------------------------|-------------------|-------------|--------------------|--------------|
| INTRAMUROS.                                   |                   |             | 1                  |              |
| Calle Legaspi, No. 40                         | 250.86            | \$1,560.18  | ¦                  | \$1,560.18   |
| Calle Legaspi, No. 46                         | <b>249</b> . 57   |             |                    | 1, 140. 78   |
| Calle Legaspi, No. 52                         | 1, 115.09         |             |                    | 4, 593. 36   |
| Calle Legaspi, No. 58                         | 384. 19           | 1,431.20    |                    | 1, 431. 20   |
| Calle Legaspi, No. 60                         | 878.00            | 1, 392, 70  |                    |              |
| Calle Legaspi, No. 66                         | 244.00            | 1,044.00    | l                  |              |
| Calle Legaspi, No. 66                         | 192.56            | 827.44      |                    | 827.44       |
| Calle Legaspi, Nos. 51-55                     | 543, 68           | 2, 319, 52  |                    | 2, 319, 52   |
| Calle Legaspi, No. 57                         | 662, 13           | 2, 834, 02  |                    |              |
| Calle San Juan de Letran, Nos. 69-73          | 416.00            | 1.801.50    |                    | 1, 801, 50   |
| Calle San Juan de Letran, No. 75              | 870.30            | 1,615,80    |                    | 1, 615, 30   |
| Municipal school for girls                    | 5, 265, 98        | 20, 232, 99 | <b>\$</b> 7,500.00 | 27, 732, 99  |
| Corner Anda and Solana                        | 1, 402, 60        | 7, 686, 32  |                    | 7, 686. 32   |
| Plaza de Aduana                               | 562, 27           | 4, 023, 10  |                    | 4, 023, 10   |
| Plaza de Sto. Tomas                           | 987. 35           | 6, 262, 28  |                    | 6, 262, 28   |
| Plaza de McKinley                             | 8, 312, 00        | 18, 420, 07 |                    | 18, 420, 07  |
| Plaza de Santa Isabel                         | 1, 139, 04        | 7, 324, 22  |                    | 7, 324, 22   |
| Plaza de Isabel II                            | 160.00            | 1,048.00    |                    | 1,048.00     |
| Plaza de Moriones                             | 18, 305, 39       | 88, 947, 09 |                    | 88, 947. 09  |
| Plaza de Santa Potenciana                     | 1, 202, 80        | 7, 728, 48  |                    | 7, 728, 48   |
| Ayuntamiento                                  |                   | 89, 775, 96 | 250,000,00         | 289, 775, 96 |
| • • • • • • • • • • • • • • • • • • • •       | 0,000.20          | 00,770.00   | 200,000.00         | 200,770.00   |
| SANTA CRUZ.                                   |                   |             | 1                  |              |
| Calle Alamanza, No. 18                        | 164.68            | 256, 55     |                    | 256, 55      |
| Arrangue Market                               | 1, 429, 87        | 6, 624, 50  | 6,000.00           | 12, 624, 50  |
| Fire station and lot                          | 1,201.50          | 3, 939, 13  | 15,000.00          | 18, 939, 13  |
| Land between Dulumbayan and Lacoste           | 4, 200, 00        | 14, 700, 00 |                    | 14, 700, 00  |
| Filled estero at Calle Enrile and Lacoste and | -,                | 1           |                    | 1            |
| running to Tetuan                             | 1,607,00          | 11, 690, 00 |                    | 11, 690, 00  |
| Calle Alamanza, No. 6                         | 142.00            | 766.38      |                    |              |
| Land occupied by the Monte de Piedad on       |                   | 750.00      |                    | 1            |
| Plaza Golti                                   | 1,629,68          | 79, 385, 99 |                    | 79, 385, 92  |
| Corner Calles Paz and Arranque                | 9,094,33          | 27 388 58   |                    | 27,388,58    |
| Land between Dulumbayan and Salcedo used      | 2,002.00          |             |                    | 0000         |
| as a street                                   | 288.02            | 1,052.22    | Pigitized by 🔽     | 052.22       |

Inventory of lands, buildings, and other real property of the city of Manila, June 30, 1902—Continued.

| Description.                                                                                                                                                                                                                                                                                                 | Superficial area.                                                                                                                         | Land value.                                                                                                                     | Improved value.                         | Total value.                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| QUIAPO.                                                                                                                                                                                                                                                                                                      |                                                                                                                                           |                                                                                                                                 |                                         |                                                                                                                                 |
| Tribunal de Quiapo<br>Corner Calles San Pedro and Palma<br>Corner Romero, Aquino, and Concordia<br>Calle Romero Aquino, land on west side of                                                                                                                                                                 | 154.00<br>355.80<br>1,214.40                                                                                                              | \$1,829.60<br>1,808.78<br>4,750.08                                                                                              | \$8,500.00<br>1,500.00<br>2,000.00      | \$4, 829. 60<br>2, 806. 77<br>6, 750. 00                                                                                        |
| block 8Quinta Market                                                                                                                                                                                                                                                                                         | 722. 28<br>4, 536. 00                                                                                                                     | 2, 778. 04<br>76, 856. 00                                                                                                       | 56,000.00                               | 2, 773. 0<br>182, 856. 0                                                                                                        |
| BINONDO.                                                                                                                                                                                                                                                                                                     |                                                                                                                                           |                                                                                                                                 |                                         |                                                                                                                                 |
| Calles Nueva and Escolta                                                                                                                                                                                                                                                                                     | 39. 64<br>112. 65<br>82. 50                                                                                                               | 3, 422, 40<br>2, 087, 60                                                                                                        |                                         | 5, 846. 8<br>8, 422. 4<br>2, 087. 6                                                                                             |
| Puente del San Agustin Calle Anloague, No. 142. Calle Anloague, No. 147. Calle Sacristia between Nueva and San Ja-                                                                                                                                                                                           | 158. 95<br>198. 79<br>2, 764. 42                                                                                                          | 2, 002. 51<br>4, 854. 80<br>18, 512. 74                                                                                         | 1,500.00<br>15,000.00                   | 88, 512. 74                                                                                                                     |
| On Estero Meisic between Oriente Hotel and                                                                                                                                                                                                                                                                   | 412.08                                                                                                                                    | 1                                                                                                                               |                                         | 8,548.45                                                                                                                        |
| Puente Maura Plaza Cervantes Plaza Calderon de la Barca. Calle Magdalena, left side of bridge Calle Union between No. 290 Calla Diaz and                                                                                                                                                                     | 858. 88<br>370. 00<br>4, 082. 00<br>880. 63                                                                                               | 36, 740. 00<br>164, 592. 00<br>1, 198. 86                                                                                       |                                         | 4, 804. 81<br>36, 740. 00<br>164, 592. 00<br>1, 193. 86                                                                         |
| estero                                                                                                                                                                                                                                                                                                       | 500.00<br>149.45                                                                                                                          | 580.00<br>8,208.20                                                                                                              |                                         | 580.00<br>8,208.20                                                                                                              |
| SAN NICOLAS.                                                                                                                                                                                                                                                                                                 |                                                                                                                                           |                                                                                                                                 |                                         |                                                                                                                                 |
| Calles San Fernando and Numancia<br>On Manila Bay between Calles Vivas, Valder-                                                                                                                                                                                                                              | 1, 247. 01                                                                                                                                | 28, 672. 00                                                                                                                     | 7,500.00                                | 81, 172.00                                                                                                                      |
| rama and Principe Calle Asuncion, No. 72 Divisoria Market.  Divisoria Market.                                                                                                                                                                                                                                | 3, 858, 68<br>240, 00<br>219, 04<br>8, 000, 00                                                                                            | 64, 842. 08<br>1, 728. 00<br>7, 527. 80<br>104, 924. 80                                                                         | 8, 500. 00<br>7, 500. 00<br>56, 000. 00 | 64, 842, 08<br>5, 228, 00<br>15, 027, 80<br>160, 924, 80                                                                        |
| PACO.                                                                                                                                                                                                                                                                                                        | •                                                                                                                                         |                                                                                                                                 |                                         | '                                                                                                                               |
| Grass land in Sagad Grass land in Penafrancia Do Calle Pax in front of Calle Agosto XIII. Fire station, Calle Nozaleda Paco general cemetery Cuartel de Carabineros, Utiliang Canayan Grass land on Calle Paz, near north end Swampy land in center of Grass land between Calles Nozaleda and San Marcelino. | 9, 788, 60<br>27, 315, 00<br>17, 991, 60<br>744, 08<br>1, 187, 50<br>18, 799, 65<br>2, 446, 78<br>6, 773, 12<br>2, 385, 50<br>20, 580, 00 | 2, 781. 50<br>1, 799. 20<br>823. 63<br>4, 008. 00<br>44. 720. 88                                                                | 2, 500. 00                              | 1, 799. 20<br>823. 63<br>6, 508. 00<br>44, 720. 00<br>784. 02<br>2, 081. 94<br>238. 56                                          |
| MALATE.                                                                                                                                                                                                                                                                                                      |                                                                                                                                           |                                                                                                                                 |                                         |                                                                                                                                 |
| Herran Street Market. Calle San Andres—Fishery Calle San Andres—Fisheries (2) between Pineda monument and Calle Nueva. Grass land on Calle San Andres. Public school                                                                                                                                         | 2, 702, 29<br>23, 602, 45<br>43, 472, 80<br>52, 234, 91<br>817, 80                                                                        | 12,694.56                                                                                                                       |                                         | 8, 583, 66<br>1, 888, 20<br>12, 694, 56<br>1, 075, 80<br>6, 727, 20                                                             |
| Public school Tribunal in front of church Land occupied by tramway station. Plaza de Malate.                                                                                                                                                                                                                 | 886. 88<br>1, 432, 22<br>600. 00                                                                                                          | 1, 887. 92<br>7, 081. 59<br>8, 006. 00                                                                                          | 8,000.00<br>2,500.00                    | 4, 387. 92<br>7, 081. 59<br>3, 000. 00                                                                                          |
| SAMPALOC.                                                                                                                                                                                                                                                                                                    |                                                                                                                                           |                                                                                                                                 |                                         | 1                                                                                                                               |
| Calle Alejandro VI, between canal and Calle<br>Alix, used as a landing                                                                                                                                                                                                                                       | 284. 28                                                                                                                                   | 1,058.20                                                                                                                        |                                         | 1,058.20                                                                                                                        |
| TONDO.                                                                                                                                                                                                                                                                                                       |                                                                                                                                           |                                                                                                                                 |                                         |                                                                                                                                 |
| Calles Sande and Lorenzo Pasco de Azcarraga, "Palomar" The Matadero. Azcarraga and Lemery. In rear of Cuartel Meixic. Calles Accyteros and Tabora Calle Alvarada. Calle Salomon Calle Quesada. Do House used for dog pound.                                                                                  | 1, 589. 24 20, 336. 00 2, 976. 00 437. 12 465. 00 3, 691. 96 155. 35 2, 417. 96 432. 52 810. 10                                           | 1, 888, 69<br>10, 168, 00<br>12, 622, 00<br>1, 605, 00<br>2, 280, 00<br>36, 281, 52<br>270, 86<br>604, 49<br>198, 45<br>137, 74 |                                         | 1, 888. 69<br>10, 168. 00<br>39, 622. 00<br>1, 605. 00<br>2, 280. 00<br>36, 281. 52<br>270. 36<br>604. 43<br>198. 45<br>137. 74 |

Inventory of lands, buildings, and other real property of the city of Manila, June 30, 1902— Continued.

| Description.                                                                                                                                                                     | Superficial<br>area. | Land value.     | Improved<br>value.       | Total value.                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------|--------------------------|------------------------------|
| ERMITA.                                                                                                                                                                          |                      |                 |                          |                              |
| Grass land on Calle Herran opposite Herran                                                                                                                                       |                      |                 |                          |                              |
| Street Market. "Jardin de Gracia" in front of Ermita Church                                                                                                                      | 21, 640. 76          | \$17,534.38     |                          | \$17, 534. 38                |
| between Calle Real and Manila Bay                                                                                                                                                | 1,700.00             | 9, 691. 00      | ·                        | 9, 691. 00                   |
| Botanical Gardens                                                                                                                                                                | 47, 110.00           | 274, 171. 04    | \$3,500.00               | 277, 671. 04                 |
| plant.  Land along river front from Fort Santiago up to and including the First Reserve Hos-                                                                                     | 12, 360. 00          | 67, 903. 84     |                          | 67, 903. 84                  |
| pital                                                                                                                                                                            | 115, 000.00          | 882, 274. 80    | 45, 500. 00              | 877, 774. 80                 |
| Along Calle Aguadas from Calle Concepcion to Calle Nozaleda                                                                                                                      | 92,000.00            | 483, 312. 00    |                          | 483, 312. 00                 |
| The Luneta.                                                                                                                                                                      | 61,000.00            | 435, 962, 20    | 4, 500. 00               | 440, 462. 20                 |
| Camp Wallace block                                                                                                                                                               | 121,670.00           | 692, 176.00     |                          | 692, 176. 00                 |
| Land occupied by the walls, most, and glacis.<br>Land and improvements pertaining to the<br>water supply department at Santolan, in-<br>cluding the strip of land along the pipe | 487,000.00           | 3, 292, 753. 50 |                          | 8, 292, 758, 50              |
| line                                                                                                                                                                             | 249, 698. 25         | 127,009.46      |                          | 666, 107, 23                 |
| The Bridge of Spain                                                                                                                                                              |                      |                 | 187,000.00<br>205,000.00 | 187, 000. 00<br>205, 000. 00 |
| Ayala Bridge                                                                                                                                                                     |                      |                 | 46,000.00                | 46,000.00                    |
| Total                                                                                                                                                                            | 1, 559, 009. 48      | 7, 276, 400. 29 | 1, 452, 127. 77          | 8, 728, 528. 06              |

#### EXHIBIT IX.

| Inventory of personal property of the city of Manila for quarter ending Just                                                                                                                                                                             | ne <b>3</b> 0, 1902.                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| Municipal board Police department Fire department City assessor and collector School department Law department Department of engineering and public works Department of buildings and illumination Water supply department (original statement attached) | 17, 212. 62<br>16, 401. 95<br>2, 954. 66<br>20, 509. 62<br>6, 139. 79<br>86, 905. 32<br>3, 530. 81 |
| Total                                                                                                                                                                                                                                                    |                                                                                                    |

Inventory of public civil property under control of the department of engineering and public works, and present worth of same.

| Expendible material                         | [Expressed in United States currency.] | \$4, 41 | 19. 9      | 99        |
|---------------------------------------------|----------------------------------------|---------|------------|-----------|
| Expendible material  Nonexpendible material |                                        | 49, 92  | 19, 925. 5 | <b>50</b> |
| m                                           |                                        |         |            | _         |

..... 54, 345. 49 С. D. Gooch,

Chief Clerk, Office of Water Supply.

Manila, P. I., June 24, 1902.

#### EXHIBIT X.

SPECIAL REPORT OF THE COLLECTOR OF CUSTOMS FOR THE PHILIPPINE ARCH-IPELAGO, COVERING THE PERIOD FROM JUNE 1, 1901, TO SEPTEMBER 1, 1902.

> Office of the Collector of Customs for the Philippine Archipelago, Manila, October 8, 1902.

Sir: In accordance with your instructions of September 29, 1902, I have the honor to submit herewith a report of the operations of the Philippine customs service from June 1, 1901, to September 1, 1902.

The limited time available for the preparation of this data will necessarily make the report very brief and principally statistical in its nature.

Very respectfully,

W. Morgan Shuster, Collector of Customs for the Philippine Archipelago.

Hon. HENRY C. IDE, Secretary of Finance and Justice, Philippine Commission, Manila, P. I.

#### REPORT.

The customs service of the Philippine Archipelago is charged with the collection of the customs revenue, the enforcement of the Chinese exclusion and general immigration laws of the islands, and with certain limited quasi-consular duties.

A number of important laws regulating the customs service have been passed dur-

ing the period covered by this report.

On September 17, 1901, the Philippine Commission passed "An act to revise and amend the tariff laws of the Philippine Archipelago," No. 230, known as the "tariff revision law of 1901." This law was confirmed and enacted by Congress on March 8, 1902.

The tariff revision law has done much to simplify and expedite the collection of

the customs revenues and no serious grounds for complaint against its schedules have

yet been found.

On February 6, 1902, the Philippine Commission passed "An act to constitute the customs service of the Philippine Archipelago and to provide for the administration

thereof," known as "The Philippine customs administrative act."

This law has rendered possible an effective organization of the customs service of these islands, and as its provisions have gradually become known they have received the hearty compliance of the public having business with the different customs offices of this archipelago.

This act is largely modeled upon the principles of the customs administration which prevail in the United States, though many departures in minor respects have been

made necessary by the different conditions here.

On March 3, 1902, the Philippine Commission passed "An act to reorganize the personnel of the Philippine customs service." This law repealed all former acts or orders providing for customs employees, and gave uniformity to classifications, grades, and compensation.

Since the new tariff went into effect several laws relating to the customs service, in addition to those above mentioned, have been passed, among them act No. 265, "Requiring persons whom the collector of customs has reasonable grounds for believing guilty of aiding insurrection seeking to land in the Philippines to take an oath of allegiance." \* \* \*

#### PORT OF MANILA.

During the past year numerous changes have been made in the business methods of the Manila custom-house, principal among them being the adoption of the United States system of appraisers' returns, the establishment of an insular surveyor's office, the regulation and limitation of overtime work by customs employees, the complete separation of the cashiers' and bookkeepers' divisions, and the institution of the usual checks on one division by another.

The duties and responsibilities of each class of customs employees have been carefully defined, and complete series of instructions, general and special, have been

issued on all questions arising up to the present time.

#### PORT OF ILOILO.

The general trade conditions at the port of Iloilo have been satisfactory during the past year, though the receipts for the last fiscal year fall considerably below those of

the preceding one.

The equipment for customs work is good, except for the state of the lower arm of the inner harbor or river, where, from time to time, a large proportion of entering vessels become stuck in the mud and are delayed until they can be pulled off at high tide. A complete survey of the harbor has just been completed by the U. S. Army engineer officer in charge, whose plan contemplates the expenditure of \$1,200,000 during the next five or six years. A part of the plan covers the dredging of 1,650,000 cubic yards of mud. A preliminary estimate of the work which is needed at once in order to keep the river open to foreign vessels includes the purchase of a suction dredge and three scows and the dredging of 300,000 cubic yards, amounting in all to

about \$127,500.

In view of the undoubted injury which is being done the business interests of Iloilo by these poor harbor facilities, it is recommended that an early appropriation be made to cover the preliminary work above outlined, and that hereafter a certain percentage of the customs receipts of the port be appropriated for continuing the harbor improvement in accordance with a definite plan.

#### PORT OF CEBU.

The foreign trade of the port of Cebu has steadily increased for the past three years,

and is in a very flourishing condition.

The customs equipment and facilities are, however, in a lamentably poor state, and the need of a substantial appropriation for harbor improvements, docks, landing piers, and a custom-house is more pressing than at any other port in the archipelago. Several harbor surveys have been made and plans submitted for the betterment of the port, and as it is understood the matter of an appropriation and the adoption of plans is now before the Philippine Commission, no further recommendation is made than that the port of Cebu receive the first available appropriation for this kind of work.

#### PORT OF JOLO.

The business of the port of Jolo has fallen off somewhat during the past year, due partially to the advantage being taken of the Moro "free-entry law." This privilege, though doubtless made necessary by conditions existing during the time it was effective, was a serious drawback to regular importations in the Jolo Archipelago.

Jolo is essentially a transshipment port, only a small portion of the imports being consumed, and a similar portion of the exports originating, in its immediate neighborhood. This port is the natural outlet for the products from the islands of the

Jolo Archipelago.

There is urgent need of a new custom-house at Jolo. The present offices are in a rented building, which is old, beyond permanent repair, small, and unsafe for keeping Government records, goods, or money. It is inconveniently located with respect to the water front, which fact entails a serious loss of time to importers and exporters, especially at a transchipment port. It is earnestly recommended that the recently presented plan of this office for a new custom-house at Jolo be approved.

The port of Siassi was formerly a subport of entry, under the immediate supervision of the collector of customs at Jolo, but on June 1, 1902, it was discontinued as such, in view of the very limited amount of foreign imports and exports which passed over its wharves. It is now a coastwise port and the headquarters of the

Siassi coast inspection district.

#### PORT OF ZAMBOANGA.

Zamboanga is the sister port of Jolo, though somewhat inferior in its volume of trade. It is, like Jolo, a transshipment port, and has shown a remarkable increase in imports and exports during the past year. Zamboanga is the port of shipment for the products of southern and southeastern Mindanao.

#### PORT OF APARRI.

On June 1, 1902, the former coastwise port of Aparri, in northern Luzon, was tentatively opened as a port of entry, and although as yet no appreciable foreign trade has visited there, the prospects for the future development of the port are extremely good.

#### COASTWISE PORTS.

There are at present 156 ports open to the Philippine coastwise trade, of which 16

are headquarters of coast inspection districts.

The entire coast line of the archipelago has been divided into twenty coast inspection districts, each in charge of a customs officer, who is required to make the tour of his district, visiting all the ports as often as transportation facilities will permit. In this way a more or less complete supervision of the coast line and of local trade is maintained.

The greatest difficulty encountered by customs officers in this work is the lack of suitable water transportation, travel by land being practically impossible.

#### CUSTOMS CUTTERS.

The customs service possesses at the present time butsix cutters available for practical coast inspection and customs work. These vessels are from 80 to 90 feet long, having a maximum draft of 7 feet, and average about 8 knots speed under ordinary conditions. They are eminently suitable for their work, and can enter nearly every port in the islands. Their crews consist entirely of natives, with the exception of the master, and sometimes the mate, who are Americans. The cost of operating these vessels is very slight, and in the charge of the customs inspector of the district to which they are assigned they earn on an average their entire cost of operation through the collection of license fees, etc., which would otherwise go uncollected, to say nothing of the security which they give the customs revenue in the prevention of smuggling and deterrence of other possible violators of the laws.

The present assignments of these cutters are as follows:
Customs cutter Sora to the Legaspi coast inspection district; customs cutter Scoter to the San Fernando de Union coast inspection district and the Aparri collection district; customs cutter Sula to the Manila collection district, which includes the Iba and Batangas coast inspection districts; customs cutter Sanderling to the Paragua coast inspection district; customs cutter Seagull to the Tacloban inspection district; customs cutter Skua to the Jolo collection district.

These vessels have also from time to time assisted the constabulary, the judiciary,

provincial officers, and other departments of the insular government.

#### SMUGGLING.

Reports have been received from time to time of somewhat extensive smuggling operations between Borneo and the island of Paragua, the Calamianes, and of the Jolo Archipelago, from which places contraband has been shipped, in some cases, to the islands of Negros and Panay. Two customs cutters are at present assigned to the work of breaking up this illegal traffic.

#### TRADE CONDITIONS.

The general trade of the archipelago is in a flourishing condition, and it is believed that only the recent cholera epidemic has prevented even greater development.

The coastwise trade has increased considerably during the past ten months, due to the encouragement given by the opening up of new ports.

#### CHINESE IMMIGRATION.

The enforcement of the Chinese exclusion laws of the United States in this archipelago has been rendered especially difficult by two conditions, which do not exist in the case of the home government, to wit, the proximity of China and the great demand for Chinese labor in these islands at the present time. The recent act of Congress of April 29, 1902, has greatly increased the strictness of the Chinese exclusions in force here, due to the fact that the laws of the United States have been somewhat modified at and subsequent to the date of the military order putting them into

The most frequently used method of attempting to enter these islands is by stowing on board vessels from Hongkong to Manila, Iloilo, or Cebu, one steamer arriving at the latter port some months ago having been found with 134 Chinese stowed in her cargo. They were returned to Hongkong and prosecuted by the ship's agents there. During the course of the trial the existence of an agency in Hongkong for bribing subordinate ships' officers to stow Chinese persons for the Philippines was

clearly established.

#### CUSTOMS EXPENSES.

The disbursements of the customs service during the past are by no means a fair criticism of the normal expense of collecting the revenue. During the period referred to the number of coastwise ports has been nearly doubled, equipment and supplies for all the open ports of the archipelago have been purchased, permanent repairs have been made, army officers acting as customs officials have been replaced by civil employees (with the exception of a few ports in provinces still under military control), a small revenue service has been purchased, equipped, and put into operation, and the practice of recompensing underpaid employees by an extensive permission of overtime work, for which the employees were paid by the owners of the goods, has been restricted to the actual necessities of the public business, making necessary a considerable increase in the regular salaries of certain classes of employees.

In addition to the above, the amount of imported merchandise which has been handled during the past fourteen months has greatly exceeded the amount handled during the fiscal year of 1901, as will be seen from the following data:

During the fiscal year ended June 30, 1901, there was imported into Manila foreign merchandise to the value of \$28,500,000, upon which the duties collected amounted to about \$6,867,000, or an average ad valorem rate, under the former tariff, of 24+

During the last fiscal year (ended June 30, 1902) foreign goods were imported to the value of over \$36,500,000, upon which the duties collected amounted to about \$6,289,000, or an average ad valorem rate under the present tariff of less than 18

The cost of collecting the customs revenue in the Philippine Islands is less than it

is in the United States.

The statistics of customs transactions in the United States during the last fiscal year are not yet available here, but the official records for the fiscal year ended June 30, 1901, show the following comparison with the Philippine customs service:

The port of San Francisco offers the best comparison with the port of Manila. At San Francisco during the fiscal year of 1901 the sum of \$7,484,338.86 was collected, at a cost of \$437,427.11; cost to collect one dollar, \$0.058.

At Manila during the last fiscal year the sum of \$7,240,369.77 was collected, at a

cost of \$345,903.99; cost to collect one dollar, \$0.0477.

Analyzing the records of the respective ports of San Francisco and Manila, it will be observed that while San Francisco only exceeded the latter in collections to the extent of \$243,968.89, or an increase of 3½ per cent, her expenses were greater than those at Manila by \$91,520.12, or an increase of 24 per cent.

It should also be borne in mind that many items appear in its total customs expenses at the port of Manila which are carried entirely independent and paid for out of separate appropriations in the customs service of the United States. Among them the fol-

lowing items are prominent:
(1) Cost of customs (revenue) cutters and launches.
(2) Maintenance of the immigration division.

(3) Cost of all supplies, such as stationery, record books, blank forms, and office furniture.

(4) Janitor service and night watchmen.
 (5) Fuel, lights, water, etc.

(6) Repairs and preservation of public buildings, and,

(7) Compensation for detectors and informers.

By deducting the above-enumerated items from the total expenditure at the port of Manila during the fiscal year ended June 30, 1902, the total expenses which should be included in the cost of collection are found to be \$250,225.86, making the actual cost to collect one dollar \$0.0345, or \$0.023 less than the cost to collect one dollar at the port of San Francisco, slightly less than at the somewhat smaller port of New Orleans, and practically the same as at the large port of Boston, which collects over \$20,000,000 a year. All comparisons are made with collections in the United States during the fiscal year of 1901 for reasons above stated.

The following table shows the total expenditure, by items, at the port of Manila during the fiscal year ended June 30, 1902:

Total expenditures at the port of Manila for fiscal year ended June 30, 1902.

| 1.  | Salaries of officers and employees, except janitors and night watch-  |                   |
|-----|-----------------------------------------------------------------------|-------------------|
|     | men                                                                   | \$230, 392. 40    |
| 2.  | Salaries of special agents                                            | 5, 694. 86        |
| 3.  | Incidentals, such as repairs to typewriters, desks, purchase of       | •                 |
|     | stamps, advertising, etc                                              | 936.08            |
| 4.  | Transportation for customs officials traveling under orders           | 1, 666. 67        |
| 5.  | Cablegrams                                                            | 163. 23           |
| 6.  | Repairs, supplies, coal, etc., for Manila harbor launches             | 11, 372. 62       |
| 7.  | Supplies, stationery, printing, blank books, furniture, etc           | 26, 913. 43       |
| 8.  | Repairs to and preservation of customs buildings                      | 4, 384. 47        |
| 9.  | Fuel, lights, ice, electric power, etc                                | 512. <b>54</b>    |
| 10. | Salaries of janitors and night watchmen                               | 2, 470. 56        |
| 11. | Maintenance of immigration division                                   | 7, <b>405.</b> 55 |
| 12. | Total cost of customs cutters, including purchase price of three cut- |                   |
|     | ters, with boats and other equipment; coal, salaries, and ration      |                   |
|     | allowances of officers and crews; repairs, refitting, and converting  |                   |
|     | of four old vessels, etc                                              | 43, 671. 93       |
| 13. | Supplies for outside ports purchased and paid for by this port        | 8, 086. 54        |
| 14. | Compensation of detectors and informers                               | 2, 233. 11        |
|     | ·                                                                     |                   |

Total expenditure 345, 903. 99

As very pertinent to this comparison, the further fact should be noted that whereas the average ad valorem rate of the Dingley tariff in the United States is between 35 and 40 per cent, the average ad valorem rate under the present tariff of the Philippine Islands is less than 18 per cent, or about one-half of the Dingley tariff. It follows, therefore, that whereas the actual and necessary cost of assessing and handling the present volume of imports is unchanged, the cost of collecting one dollar in the Philippine Islands is practically doubled as compared with the United States, owing to the fact that the return of the duties upon the inspection and appraisal of a given amount of merchandise is only one-half here of what it is under the Dingley tariff.

#### CUSTOMS PERSONNEL.

One of the greatest difficulties which attends the administration of the customs service here has been and is the practical impossibility of securing competent and experienced employees. This state of affairs has two causes—one, the distance from the home government creating a lack of available material; the other, the insufficiency of the salaries paid in many instances to secure and hold competent, reliable employees for customs work. It is perhaps safe to say that in no other large branch of either the insular or the home government, except perhaps the judiciary, do the personal responsibility, loyalty, and integrity of all grades of officers and employees play such an important part as in the customs service, or a similar large revenue-collecting agency. There are many branches of a government in which quite as much, and perhaps more, technical knowledge is required of the ordinary classes of employees, but in hardly any other service is the general combination of skill and integrity so vitally essential as in customs work. In the United States this fact has been recognized by making the customs branch the best paid and best equipped one in the Federal service.

The following table of changes in the personnel of the Manila custom-house during the past year will partially explain the difficulty above discussed:

|                                                    |                            | Separa                           | tions.                          |             | Number                                               | Number                                 |
|----------------------------------------------------|----------------------------|----------------------------------|---------------------------------|-------------|------------------------------------------------------|----------------------------------------|
| Date.                                              | Re-<br>signed.             | Dis-<br>charged.                 | Trans-<br>ferred.               | Died.       | of em-<br>ployees<br>during<br>month.                | of sepa-<br>rations<br>monthly.        |
| 1901. September                                    | 8                          | 2<br>22<br>2<br>11               | 5<br>5<br>5                     | 2<br>1<br>2 | 408<br>451<br>440<br>445                             | 12<br>36<br>31<br>39                   |
| January. February March April May June July August | 18<br>11<br>20<br>27<br>20 | 6<br>8<br>8<br>9<br>17<br>3<br>9 | 3<br>1<br>1<br>5<br>5<br>8<br>2 | 3 2 4       | 480<br>454<br>512<br>556<br>551<br>509<br>521<br>520 | 80<br>21<br>20<br>83<br>49<br>30<br>43 |
| Total                                              | 231                        | 101                              | 35                              | 14          |                                                      | 381                                    |

The monthly average of employees for the past year was 487.4. During that period the number separated from the service through resignation, discharge, transfer, or death was 381, or 78 per cent of the average monthly force. The entire personnel at this rate would change in about one year and three months, so that the average period of service of customs employees is a little over seven and one-half months.

The difficulties of organizing offices and divisions requiring experience and a high degree of technical skill under such conditions need no comment.

#### REVISION OF FORMS.

A complete revision of all customs forms in use in this archipelago has been made, and nearly three hundred are now in use. Owing to the essentially different methods of internal custom-house work which prevail here the United States customs blanks have only been available to a limited extent.

#### REFUNDS.

The amount of customs refunds on reliquidations or reclassifications made during the past year was only \$4,444.06, as compared with \$6,548.40 refunded during the year from September 1, 1900, to September 1, 1901, showing a decrease for the past year of nearly 33\frac{1}{3} per cent.

#### ARMY TRANSPORTS AND NAVAL SUPPLY SHIPS.

Since the passage of the Philippine customs administrative act army transports and naval supply ships arriving in these islands have been placed under customs supervision, with certain special regulations and provisions to facilitate the business of

those two branches of the government.

This opportunity is taken to acknowledge the uniform cooperation and courtesy which have been extended to the customs service by Rear-Admiral Fred Rodgers, formerly of this station; Rear-Admiral Frank W. Wildes, the present squadron commander; Col. Charles F. Humphrey, chief quartermaster, division of the Philippines; and particularly to Maj. J. B. Aleshire, quartermaster, U. S. Army, in charge of army transport service.

#### COURT OF CUSTOMS APPRALS.

The appellate tribunal, established by the administrative act for all classes of customs cases, has been of great assistance both to the officers charged with enforcing the customs laws and to the public, who are thus afforded, by a most simple procedure, a prompt, inexpensive, and ever-ready method of having their rights finally adjudicated.

This court has been of special assistance in furnishing a prompt trial of criminal

cases arising under the customs laws.

#### STATISTICS.

The following exhibits—A to H, inclusive—show the principal customs statistics of the archipelago during the period covered by this report:

#### EXHIBIT A.

Customs receipts at the port of Manila and subports, by months and fiscal years, during the period of American occupation.

#### [Expressed in United States currency.]

#### MANILA.

| ear.       | Month.               | Import duty.    | Export duty.       | All other.          | Total<br>receipts.  |
|------------|----------------------|-----------------|--------------------|---------------------|---------------------|
| 96         | August and September | \$313, 898. 25  | <b>\$60,540.06</b> | \$2,882.40          | \$376, 815. 71      |
|            | October              | 109, 214, 52    | 22,767.26          | 876.62              | 132, 358. 39        |
|            | November             | 142, 568. 37    | 44,005.09          | 1, 418. 99          | 187, 992. 45        |
|            | December             | 214, 507. 88    | 40, 874. 70        | 1, 215. 89          | 256, 098. 42        |
| 9          | January              | 272, 095, 68    | 46, 145. 64        | 2,916.98            | 821, 158. 30        |
|            | February             | 176, 812. 39    | 48, 267, 68        | 2, 598. 48          | 222, 678. 50        |
|            | March                | 200, 217. 85    | 6, 459. 68         | 86, 790. 75         | 243, 468. 2         |
|            | April                | 297, 606. 99    | 19, 906. 54        | 2, 405. 27          | 819, 918. 80        |
|            | May                  | 880, 432, 72    | 38, 939. 62        | 6, 109. 76          | <b>375, 482.</b> 10 |
|            | June                 | 801, 168. 29    | 81, 807. 96        | 9, 219. 55          | 842, 195. 80        |
|            | Total                | 2, 358, 017. 89 | 854, 214. 22       | 65, <b>484</b> . 64 | 2, 777, 666. 75     |
| 99         | July                 | 291, 076. 11    | 80, 565. 77        | 4, 814. 76          | 825, 956. 64        |
|            | Angust               | 817, 418. 74    | 85, 969. 18        | 4, 116. 54          | 357, 504. 46        |
|            | September            | 269, 559. 69    | 46, 409. 95        | 8, 595. 15          | 824, 564. 79        |
|            | October              | 275, 486. 01    | 29, 201. 29        | 11, 086, 94         | 315, 724. 2         |
|            | November             | 293, 400. 24    | 8,679.77           | 16, 424. 89         | 818, 504. 9         |
|            | December             | 338, 865, 30    | 5,827.48           | 18, 300. 62         | 357, 998. 40        |
| 00         | January              | 280, 794. 82    | 8, 496. 58         | 51, 432, 42         | 840, 723. 8         |
|            | February             | 247,078.70      | 27,571.87          | 28, 420. 48         | 803, 070. 50        |
|            | March                | 355, 661. 78    | 79, 857. 00        | 42, 985. 22         | 478, 453. 90        |
|            | April                | 827, 044. 29    | 40, 516. 49        | 79, 441, 60         | 447, 002. 8         |
|            | May                  | 460, 508. 22    | 50,070.58          | 47, 027. 91         | 557, 606. 7         |
|            | June                 | 488, 791. 78    | 40, 665. 26        | 51, 096. 00         | 580, 552. 9         |
|            | Total                | 8, 945, 635. 08 | 408, 880. 72       | <b>858, 192. 48</b> | 4, 707, 658. 2      |
| <b>0</b> 0 | July                 | 552, 192. 24    | 46, 444. 91        | 52, 751. 94         | 651, 389. 0         |
|            | August               | 406, 773. 12    | 88,024.25          | 170, 677. 58        | 610, 474. 9         |
|            | September            | 429, 191. 32    | 48, 148. 34        | 182, 960. 72        | 660, 295. 8         |
|            | October              | 762, 988. 97    | 41,080.68          | 18, 766. 85         | 822, 786. 0         |
|            | November             | 599,677.75      | 87,850.59          | 11,627.90           | 649, 156. 2         |
|            | December             | 549, 117. 06    | 50, 918. 44        | 20,658.28           | 620, 688. 7         |
| 01         | January              | 483, 383. 97    | 41, 487. 70        | 39, 908. 56         | 564, 780. 2         |
|            | February             | 549, 425. 21    | 59,078.01          | 81, 468. 00         | 639, 966. 2         |
|            | March                | 585, 889. 15    | 84,846.09          | 26, 247. 61         | 646, 482. 8         |
|            | April                | 582, 297. 11    | 34, 180. 98        | 20, 798. 15         | 587, 226. 2         |
|            | <u>Kay</u>           | 548, 447. 68    | 86, 420. 50        | 26, 801. 08         | 611, 169. 2         |
|            | June                 | 497, 296. 82    | 46, 990. 58        | 19, 808. 14         | 568, 590. 5         |
|            | Total                | 6, 496, 630. 40 | 509, 906. 07       | 621, 469. 26        | 7, 628, 005. 7      |

Customs receipts at the port of Manila and subports, by months and fiscal years, during the period of American occupation—Continued.

## [Expressed in United States currency.]

#### MANILA-Continued.

| Year. | Month.             | Import duty.                 | Export duty.               | All other.                 | Total<br>receipts.           |
|-------|--------------------|------------------------------|----------------------------|----------------------------|------------------------------|
| 1901  | July               |                              | \$46, 578. 88              | \$19,551.11                | <b>\$</b> 616, 472. 29       |
|       | August             | 473, 088. 42<br>482, 499, 85 | 51, 288. 80<br>44, 648, 74 | 16,650.04<br>22,522,27     | 540, 971. 76<br>549, 670. 36 |
|       | October            |                              | 46, 240, 78                | 18, 658, 58                | 655, 382, 96                 |
|       | November           | 578, 062. 20                 | 63, 697. 82                | 24, 401. 36                | 666, 161. 38                 |
|       | December           | 523, 787. 24                 | 47,547.84                  | 16, 660. 76                | 587, 995. 84                 |
| 1902  | January            | 520, 392, 71<br>556, 904, 70 | 54, 462, 80<br>68, 858, 99 | 45, 708. 89<br>41, 909. 87 | 620, 559. 40<br>667, 673. 50 |
|       | February.<br>March |                              | 79,588.40                  | 45, 506, 58                |                              |
|       | April              |                              | 89, 370, 05                | 16, 386, 22                | 505, 866. 0                  |
|       | May                | 437, 191. 06                 | 89,756.56                  | 19, 718. 38                | 496, 661.00                  |
|       | June               | 578, 687. 57                 | 61, 553. 45                | 20, 165. 27                | 660, 406. 29                 |
|       | Total              | 6, 269, 007. 83              | 643, 532. 61               | 807, 829. 83               | 7, 240, 369. 7               |
|       | Grand total        | 19, 089, 291. 20             | 1, 911, 488. 62            | 1, 852, 925. 71            | 22, 353, 700. 5              |

#### SUBPORTS.

| 1898 | America and Contamber | 1               | 1 .                        | ł                     |                           |
|------|-----------------------|-----------------|----------------------------|-----------------------|---------------------------|
| 1999 | August and September  |                 |                            |                       |                           |
|      | November              |                 |                            |                       |                           |
|      | December              |                 |                            |                       | •••••                     |
| 899  | January               |                 |                            |                       |                           |
|      | February              |                 | \$1,405.05                 | \$37.70               | <b>\$20</b> , 152, 9      |
|      | March                 | 2, 028. 18      | 6, 459. 67                 | 101.60                | 8, 589.                   |
|      | April                 | 49, 666, 78     | -10, 506. 54               | 18, 517. 18           | 78, 690.                  |
| i    | May                   | 79, 846, 42     | 35, 562, 92                | 748.49                | 116, 157, 8               |
| - 1  | June                  | 76, 272. 87     | 28, 261. 95                | 588, 17               |                           |
|      | Total                 | 226, 524, 84    | 82, 196, 13                | 19, 993. 09           | 828, 713, 5               |
|      |                       |                 |                            |                       |                           |
| 899  | July                  | 78, 458. 13     | 10, 799. 84<br>83, 894. 29 | 1, 153. 50<br>701. 17 | 85, 405. 9<br>117, 656. 1 |
|      | August                | 83,560.70       | 9, 242, 60                 | 558. 22               |                           |
|      | September             |                 |                            | 809. 15               | 85, 229. 5<br>54, 561. 8  |
| i    | October               |                 | 7,344.52                   | 418.51                | 50, 7001.0                |
| Ï    | November              |                 | 16, 232. 50                |                       | 50, 798. 7                |
|      | December              |                 | 12,680.14                  | 875.51                | 86, 702. 9                |
| 900  | January               |                 | 6, 194. 38                 | 14,080.94             | 45, 500. 8                |
|      | February              | 25, 920. 05     | 999. 33                    | 10, 462. 01           | 37, 381. 3                |
| 1    | March                 | 45, 124. 95     | 7, 171.00                  | 4, 882. 75            | 57, 128. 7                |
| 1    | April                 | 46, 685. 88     | 10,590.09                  | 3, 562, 52            | 60,778.5                  |
|      | May                   | 51,890.24       | 20,631.95                  | 11, 444. 50           | 83, 966. 0                |
| 1    | June                  | 91, 210. 80     | 8, 844. 46                 | 19, 464. 48           | 119, 519. 7               |
|      | Total                 | 623, 202. 91    | 144, 064. 60               | 67, 363. 36           | 884, 630. 8               |
| 1900 | July                  | 106, 247, 50    | 15, 125, 80                | 20, 121. 26           | 141, 494, 0               |
|      | August                | 160, 855, 15    | 14, 358, 02                | 42, 132, 12           | 217, 345, 2               |
| 1    | September             | 84, 319, 98     | 11,848,52                  | 8, 767, 21            | 104, 935, 6               |
|      | October               | 91, 297, 86     | 10, 151, 35                | 1, 821, 37            | 103, 270, 0               |
| - 1  | November              |                 | 8, 590. 87                 | 1, 693, 50            | 61, 285, 3                |
|      | December              |                 | 5,707.99                   | 2, 798. 46            | 109, 206, 7               |
| 1901 | January               |                 | 18,005.08                  | 12, 184, 48           | 284, 635, 0               |
|      | February              |                 | 8, 401. 67                 | 2, 835, 68            | 106, 640, 9               |
|      | March                 |                 | 23, 958. 25                | 3, 947, 48            | 97, 713. 7                |
| t    | April                 |                 | 5, 989, 95                 | 4, 579, 27            | 70, 161, 7                |
| 1    | May                   | 96, 646, 24     | 28, 273. 91                | 3, 308, 75            | 128, 228, 9               |
|      | June                  | 115, 069, 79    | 8, 484. 80                 | 3, 333. 29            | 121,887.3                 |
|      | Total                 | 1, 285, 887. 04 | 153, 895. 16               | 107, 022, 77          | 1, 496, 804. 9            |
|      | Y1                    |                 | 14 000 40                  | 1 700 00              | 100 000 0                 |
| 901  | July                  | 111,603.86      | 14, 966. 43                | 1,763.96              | 128, 333. 7               |
| 1    | August                | 49, 148. 33     | 18,509.17                  | 1,497.93              | 69, 155. 4                |
| i    | September             | 80, 209. 81     | 8, 199. 85                 | 1,858.84              | 90, 368. 0                |
|      | October               | 60, 782. 28     | 13,087.85                  | 1,596.81              | 75, 466. 9                |
|      | November              | 50, 039. 43     | 11,051.86                  | 21, 295. 83           | 82,386.1                  |
|      | December              | 81, 210. 40     | 6, 448. 56                 | 7, 292. 06            | 94, 951. 0                |
| 1902 | January               | 65, 059. 08     | 16, 307. 54                | 7,745.64              | 89, 112. 2                |
|      | February              | 89, 739. 73     | 10, 858. 80                | 6, 854. 89            | 107, 452. 9               |
|      | March                 | 106, 001. 32    | 38, 236. 65                | 5, 119. 97            | 189, 357. 9               |
|      | April                 | 86, 448, 97     | 7, 830. 88                 | 4,669.18              | 98, 449. 0                |
|      | May                   | 90, 196, 57     | 44, 929. 54                | 7,067.74              | 142, 193. 8               |
|      | June                  | 130, 606, 13    | 29, 542, 16                | 7,471.21              | <b>167, 619.</b> 54       |
|      | Total                 | 1,001,144.86    | 209, 468. 29               | 74, 288, 56           | 1, 284, 846, 7            |

Grand total of receipts by months and fiscal years during the period of American occupation.

| 1898.                |                        | 1900.     |                 |
|----------------------|------------------------|-----------|-----------------|
| August and September | <b>\$376</b> , 315. 71 | July      | \$792, 883, 15  |
| October              | 132, 358, 39           | August    | 827, 820, 19    |
| November             | 187, 992, 45           | September | 765, 281.04     |
| December             |                        | Octobe:   | 926, 056, 08    |
|                      | ,                      | November  | 710, 441. 57    |
| . 1899.              |                        | December  | 729, 895, 54    |
| January              | 321, 158, 30           |           | ,               |
| February             | 242, 881, 44           | 1901.     |                 |
| March                |                        | January   | 799, 415. 81    |
| April                |                        | February  | 746, 607. 12    |
| May                  |                        | March     | 744, 196. 60    |
| June.                |                        | April     | 657, 388. 02    |
| Vanc                 | 711,010.70             | May       | 739, 398, 16    |
|                      | 3, 106, 880. 31        | June      | 685, 477, 92    |
|                      | 0, 100, 000. 01        | June      | 000, 477. 82    |
| 1899.                |                        |           | 9, 124, 810. 70 |
|                      | 411, 862, 61           |           | 9, 124, 610. 70 |
| July                 |                        | 1901.     |                 |
| August               | 475, 160. 62           |           | 744 000 04      |
| September            | 859, 794. 86           | July      | 744, 806. 04    |
| October              | 870, 286. 08           | August    | 610, 127. 19    |
| November             | 369, 308. 67           | September | 640, 088. 36    |
| December             | 444, 696. 80           | October   | 730, 849. 90    |
|                      |                        | November  | 748, 547, 50    |
| 1900.                |                        | December  | 682, 946. 86    |
| January              | 386, 228. 87           |           |                 |
| February             | 340, 451. 89           | 1902.     |                 |
| March                | 585, 582. 65           | January   | 709, 671. 61    |
| April                | 507, 780. 97           | February  | 775, 126. 48    |
| Мау                  |                        | March     | 811, 906. 82    |
| June                 | 700, 072, 78           | April     | 604, 815, 08    |
|                      |                        | May       | 638, 854, 85    |
|                      | 5, 542, 289. 15        | June      | 828, 025, 79    |
|                      |                        | ,         | 8, 525, 216. 48 |

Grand total, \$26,298,696.64.

## Customs receipts at subports by fiscal years for perioa of American occupation to June 30, 1902.

| Ports. | 18 <b>99.</b> | 1900.                | 1901.                                                                       | 1902.                                                                                 | Total.                                                                                          |
|--------|---------------|----------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Cebu   |               | 6,010.26<br>4,007.69 | \$498, 861. 90<br>877, 168. 68<br>87, 895. 22<br>14, 704. 64<br>18, 674. 58 | \$55C, 676. 38<br>612, 128. 95<br>61, 062. 47<br>9, 001. 84<br>51, 172. 96<br>814. 11 | \$1, 496, 060. 44<br>2, 169, 046. 01<br>175, 503. 58<br>a 29, 716. 74<br>78, 855. 28<br>814. 11 |
| Total  | 328, 713. 56  | 884, 680. 87         | 1, 496, 804. 97                                                             | 1, 284, 846. 71                                                                       | 8, 944, 996. 11                                                                                 |

<sup>&</sup>lt;sup>a</sup>This does not include an item of \$1,288 import duty collected at Siasi after closing of port on merchandise on hand at time of closing.

### Total receipts by ports, period of American occupation.

| Aparri    | <b>\$814</b> 11  |
|-----------|------------------|
| Sfaul     | a 29, 716, 74    |
| Zamboanga | 78, 855, 23      |
| Jolo      | 175, 503. 58     |
| Cebu      | 1, 496, 060. 44  |
| Iloilo    | 2, 196, 046. 01  |
| asing.    | 22, 300, 700.00  |
|           | 26, 298, 696. 64 |

<sup>&</sup>lt;sup>a</sup>Harbor tax not included, being embraced in the item "All other collections." This report embraces gross collections, including amounts subsequently refunded.

#### Date upon which entry ports of the Philippine Archipelago were opened.

| Manila.                                            | August 20, 1895 |
|----------------------------------------------------|-----------------|
| Iloilo                                             | February, 1899  |
| Cebu Jolo                                          | April, 1899     |
| Jolo.                                              | January, 1900   |
| Zámboanga                                          | January, 1900   |
| Sissi (closed May 81, 1902)                        | February, 1900  |
| Zimboanga<br>Sissi (closed May 31, 1902)<br>Aparri | June, 1902      |

#### Ехнівіт В.

Customs receipts in the Philippine Archipelago during period of American occupation, stated by fiscal years.

| 1898.     |                     | 1 1900.        |                 |
|-----------|---------------------|----------------|-----------------|
| September | 8376, 815, 71       | July           | \$792, 883, 15  |
| October   | 182, 858, 89        | August         |                 |
| November  | 187, 992, 45        | September      |                 |
| December  | 256, 098, 42        | October        | 926, 056, 08    |
| December  | 200, 000, 92        |                |                 |
| ***       |                     | November       | 710, 441. 57    |
| 1899.     |                     | December       | 729, 895. 54    |
| January   | <b>821, 158. 80</b> |                |                 |
| February  | 242, 881. 44        | 1901.          |                 |
| March     | 252, 057. 68        | January        | 799, 415, 31    |
| April     | 898, 609, 20        | February       | 746, 607, 12    |
| May       | 491, 639. 93        | March          | 744, 196, 60    |
| June      | 447, 818, 79        | April          | 657, 388. 02    |
| vanc      | ZZ1, 010. 10        | May            | 789, 898, 16    |
| O-4-1     | 9 100 900 91        | June           |                 |
| Total     |                     | June           | 685, 477. 92    |
|           |                     |                |                 |
| 1899.     |                     | Total          |                 |
| July      | 411, 362, 61        |                |                 |
| August    | 475, 100, 62        | 1 <b>901</b> . |                 |
| September | 859, 794, 86        | July           | 744, 806, 04    |
| October   | 870, 286, 08        | August         | 610, 127, 19    |
| November  | 869, 303, 67        | September      |                 |
| December  | 444, 696, 80        | October        | 780, 849, 90    |
| DCCCARDC1 | 222, 000, 00        | November       | 748, 547, 50    |
| 1900.     |                     | December       | 682, 946, 86    |
| January   | 886, 223, 87        | L'OCOMPGE      | JOS, 5750. 00   |
|           |                     | 1000           |                 |
| February  | 840, 451. 89        | 1902.          |                 |
| March     | 585, 582. 65        | January        | 709, 671. 61    |
| April     | 507, 780. 97        | February       | 775, 126. 48    |
| May       | 641, 563. 40        | March          | 811, 906. 82    |
| June      | 700, 072, 78        | April          | 604, 315. 08    |
| -         |                     | May            | 638, 854, 85    |
| Total     | 5, 542, 289, 15     | June           | 828, 025. 79    |
|           |                     |                |                 |
|           |                     | Total          | 8, 525, 216, 48 |
|           |                     |                | -,,             |

### EXHIBIT C.

Customs receipts and expenditures of Monila and subports, by months and fiscal years, during the period of American occupation.

[Expressed in United States currency.] RECEIPTS.

| Year. | Month.               | Manila.                      | Subports.                  | Grand total.                 |
|-------|----------------------|------------------------------|----------------------------|------------------------------|
| 1898  | August and September | <b>\$376, \$15. 7</b> 1      |                            | \$376, 315. 71               |
|       | October              | 132, 358. 39                 |                            | 132, 358. 39                 |
|       | November             | 187, 992. 45                 |                            | 187, 992. 45                 |
| 1000  | December             | 256, 098. 42                 |                            | 256, 098, 42                 |
| 1899  | January              | 821, 158. 30                 | \$20, 152. 94              | <b>321</b> , 158. 30         |
|       | February             | 222, 678, 50<br>248, 468, 28 | 8,589,40                   | 242, 831. 44<br>252, 057, 68 |
|       | April                | 819, 918. 80                 | 78, 690, 40                | 398, 609. 20                 |
|       | May                  | 875, 482. 10                 | 116, 157, 88               | 491, 639, 93                 |
|       | June                 | 842, 195. 80                 | 105, 122. 99               | 447, 818, 79                 |
|       | Total                | 2, 777, 666. 75              | 828, 713. 56               | 3, 106, 880. 81              |
| 1899  | July                 | 825, 956, 64                 | 85, 405, 97                | 411, 862, 61                 |
|       | August               | 357, 504, 46                 | 117, 656, 16               | 475, 160, 62                 |
|       | September            | 324, 564, 79                 | 85, 229. 57                | 859, 794, 36                 |
|       | October              | 815, 724. 24                 | 54, 561, 84                | <b>370, 286.</b> 08          |
|       | November             | 818, 504. 90                 | 50, 798. 77                | <b>369, 308</b> . 67         |
|       | December             | 357, 998. 40                 | 86, 702. 90                | 444, 696. 80                 |
| 1900  | January              | 840, 728. 82                 | 45, 500. 55                | <b>886, 223.</b> 87          |
|       | February             | 808, 070. 50                 | 87, 881. 89                | <b>34</b> 0, <b>4</b> 51. 89 |
|       | March                | 478, 458. 95<br>447, 002. 88 | 57, 128, 70<br>60, 778, 59 | 535, 582, 65<br>507, 780, 97 |
|       | Mav                  | 567, 606, 71                 | 83, 966, 69                | 641, 57 <b>3</b> , 40        |
|       | June                 | 580, 552. 99                 | 119, 519. 74               | 700, 072, 73                 |
|       | Total                | 4, 707, 658, 28              | 884, 630, 87               | 5, 542, 289. 15              |

Customs receipts and expenditures of Manila and subports, by months and fiscal years, during the period of American occupation—Continued.

#### RECEIPTS—Continued.

| Year. | Month.      | Manila.          | Subports.       | Grand total.     |
|-------|-------------|------------------|-----------------|------------------|
| 1900  | July        | \$651, 389. 09   | \$141, 494. 06  | \$792, 888, 15   |
|       | August      | 610, 474, 90     | 217, 845, 29    | 827, 820, 19     |
|       | September   | 160, 295, 38     | 104, 935, 66    | 765, 231, 04     |
|       | October     | 822, 786, 00     | 108, 270, 08    | 926, 056, 08     |
|       | November    | 649, 156, 24     | 61, 285, 33     | 710, 441. 57     |
|       | December.   | 620, 688, 78     | 109, 206, 75    | 729, 895. 54     |
| 1901  | January     | 564, 780. 28     | 234, 635, 08    | 799, 415, 31     |
|       | February    | 689, 966. 22     | 106, 640. 90    | 746, 607, 12     |
|       | March       | 646, 482. 85     | 97, 713, 75     | 744, 196, 60     |
|       | April       | 567, 226. 24     | 70, 161, 78     | 657, 388. 02     |
|       | May         | 611, 169. 26     | 128, 228. 90    | 739, 398. 16     |
|       | June        | 568, 590. 54     | 121,887.38      | 685, 477. 92     |
|       | Total       | 7, 628, 005. 78  | 1, 496, 804. 97 | 9, 124, 810. 70  |
| 1901  | July        | 616, 472, 29     | 128, 333, 75    | 744, 806, 04     |
|       | August      | 540, 971, 76     | 69, 155, 55     | 610, 127, 19     |
|       | September   | 549, 670, 86     | 90, 368, 00     | 640, 038, 36     |
|       | October     | 655, 382, 96     | 75, 466, 94     | 730, 849. 90     |
|       | November    | 666, 161. 38     | 82, 386, 12     | 748, 547, 50     |
|       | December    | 587, 995, 84     | 94, 951, 02     | 682, 946, 86     |
| 1902  | January     | 620, 559, 40     | 89, 112, 21     | 709, 671, 61     |
|       | February    | 667, 673, 56     | 107, 452, 92    | 775, 126, 48     |
|       | March       | 672, 548, 88     | 139, 357, 94    | 811, 906, 82     |
|       | April       | 505, 866, 05     | 98, 449, 03     | 604, 315, 08     |
|       | May         | 496, 661, 00     | 142, 192, 85    | 638, 854, 85     |
|       | June        | 660, 406. 29     | 167, 619. 50    | 828, 025. 79     |
|       | Total       | 7, 240, 369. 77  | 1, 284, 846, 71 | 8, 525, 216. 48  |
|       | Grand total | 22, 358, 700. 58 | 8, 944, 998. 11 | 26, 298, 696, 64 |

#### EXPENDITURES.

|       | 1                    | -            |             |              |
|-------|----------------------|--------------|-------------|--------------|
| 1898  | August and September | \$2,027.53   | <b></b>     | \$2,027.58   |
|       | October              | 2, 988, 61   |             | 2, 983, 61   |
|       | November             | 1,639,56     |             | 1, 639, 56   |
|       | December             | 2,941.24     |             | 2, 941, 24   |
| 1899  | January              |              |             | 2,617.58     |
|       | February             |              |             | 1,977.84     |
|       | March                | 1.697.69     | \$197.50    | 1,895.19     |
|       | April                |              | 463.78      | 8,064,71     |
|       | May                  | 4, 854, 58   | 861.38      | 5, 215. 96   |
|       | June                 |              |             |              |
|       | June                 | 6, 880. 51   | 1,981.01    | 8, 811. 52   |
|       | Total                | 29, 170. 57  | 8, 455. 67  | 82, 624. 24  |
| 1899  | July                 | 4, 304, 94   | 698, 70     | 5, 008, 64   |
|       | August               |              | 522, 78     | 5, 345, 97   |
|       | September            | 5,027,70     | 1.074.26    | 6, 101, 96   |
|       | October              | 6, 326, 79   | 1,021.66    | 7, 848. 45   |
|       | November             | 6, 236, 68   | 907.68      | 7, 144, 81   |
|       | December             | 6, 688, 07   | 1, 223, 11  | 7, 911, 18   |
| 1900  | January              | 6, 662. 46   | 6, 577, 51  | 13, 239, 97  |
|       | February             | 6,551,32     | 5,897.98    | 12, 449, 30  |
|       | March                | 7, 787, 61   | 2,059.56    | 9, 797, 17   |
|       | April                | 6, 613, 20   | 1,754,70    | 8, 367. 90   |
|       | May                  | 7,053.67     | 2, 995, 88  | 10.047.56    |
|       | June                 | 8, 054. 51   | 2,561.28    | 10, 815, 74  |
|       | June                 | 8,004.01     | 2,001.28    | 10, 010. 74  |
|       | Total                | 76, 080. 14  | 27, 298. 00 | 103, 873. 14 |
| 1900  | July                 | 7, 646, 51   | 2, 117, 36  | 9, 768, 87   |
|       | August               | 8, 698, 80   | 2,853,25    | 11, 552, 05  |
|       | September            | 10, 461, 71  | 1,833,27    | 12, 294, 98  |
|       | October              | 9, 258. 32   | 2, 271, 51  | 11, 529, 83  |
|       | November             | 10,653.05    | 8,847,59    | 14,500.64    |
|       | December             | 17, 335, 42  | 6,006.09    | 28, 841, 51  |
| 1901. | January              | 21,097.58    | 4, 608, 44  | 25, 705. 97  |
|       | February             | 13, 921, 58  | 5, 755, 45  | 19,677.03    |
|       | March                | 15, 442, 74  | 7, 147, 86  | 22, 590, 60  |
| _     | April                | 8, 434, 27   | 6, 269, 80  | 9, 704, 07   |
| -     | Mav                  | 34, 098, 81  | 7, 425, 77  | 41.524.58    |
|       |                      | 18,714.45    | 10, 151, 81 | 28, 865, 76  |
|       | June                 | 15, 714. 45  | 10, 101. 31 | 20, 000. 70  |
|       | Total                | 170, 768. 19 | 60, 287. 70 | 231, 050. 89 |
|       |                      |              |             |              |

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Customs receipts and expenditures of Manila and subports, by months and fiscal years, during the period of American occupation—Continued.

#### EXPENDITURES-Continued.

| Year. | Month.                                                                                   | Manila.                                                                                                                                 | Subports.                                                                                                                      | Grand total.                                                                                                                        |
|-------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 1901  | July August September October November December January. February. March April. May June | a \$35, 890. 54 19, 543. 64 21, 860. 45 20, 564. 63 24, 390. 81 30, 817. 42 26, 639. 08 13, 798. 97 44, 548. 20 40, 251. 76 67, 658. 49 | \$6, 780, 29 13, 386, 55 5, 761, 19 9, 045, 06 12, 860, 82 2, 566, 86 2, 519, 87 11, 085, 73 6, 286, 63 7, 677, 56 11, 716, 61 | \$41,660.83<br>32,930.19<br>27,621.64<br>29,609.69<br>37,191.13<br>33,384.28<br>29,158.45<br>24,885.70<br>49,833.82<br>47,939.51.10 |
|       | Total                                                                                    | 845, 908. 99                                                                                                                            | 87, 685, 17                                                                                                                    | 483. 589. 16                                                                                                                        |
|       | Grand total                                                                              | a 621, 917. 89                                                                                                                          | 178, 719. 54                                                                                                                   | 800, 687. 48                                                                                                                        |

a This does not include an item of \$1,288 import duty collected at Siassi after closing of port on merchandise on hand at time of closing.

Customs receipts and expenditures at subports, by fiscal years, during the period of American occupation, to June 30, 1902.

#### RECEIPTS.

| Ports. | 1899.        | 1900.        | 1901.                                                                       | 1902.                                                                                 | Total.                                                                           |
|--------|--------------|--------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| Cebu   |              | 4,007.69     | \$498, 861. 90<br>877, 168. 63<br>87, 395. 22<br>14, 704. 64<br>18, 674. 58 | \$650, 676. 38<br>612, 128. 95<br>61, 052. 47<br>9, 001. 84<br>51, 172. 96<br>814. 11 | \$1,496,060.44<br>2,169,046.01<br>175,503.58<br>29,716.74<br>78,856.23<br>814.11 |
| Total  | 828, 718. 56 | 884, 630. 87 | 1, 496, 804. 97                                                             | 1, 284, 846. 71                                                                       | 8, 944, 996. 11                                                                  |

#### EXPENDITURES.

| Cebu  | 1, 588. 87 |             | \$14, 255, 18<br>84, 095, 87<br>5, 500, 97<br>2, 009, 24<br>4, 425, 44 | \$23, 029. 99<br>47, 535. 69<br>7, 933. 46<br>2, 123. 61<br>6, 252. 18<br>810. 24 | \$55, 562. 32<br>89, 095. 90<br>15, 907. 49<br>4, 763. 52<br>12, 580. 07<br>810. 24 |
|-------|------------|-------------|------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Total | 3, 458. 67 | 27, 293, 00 | 60, 287. 70                                                            | 87, 685. 17                                                                       | 178, 719. 54                                                                        |

#### EXHIBIT D.

Summaries of imports by countries from the port of Manila, P. I., during the fiscal year ending June 30, 1902.

#### [Expressed in United States currency.]

| Countries.           | Values.              | Duties.     | Countries.          | Values.      | Duties.    |
|----------------------|----------------------|-------------|---------------------|--------------|------------|
| Hongkong             | <b>\$9, 458, 187</b> | \$111,782   | Russia              | \$127,814    | \$78,949   |
| England              |                      | 1, 184, 105 | Austria-Hungary     |              | 29, 790    |
| United States        |                      | 861, 285    | East Indies-Dutch   | 80,650       | 5,014      |
| Rast Indies-British  | 8,522,308            | 598, 121    | British Columbia    | 29,576       | 5,58       |
| French               |                      | 545, 470    | Quebec and Ontario  | 21, 163      | 12, 950    |
| Chinese Empire       | 2, 230, 172          | 616, 867    | Ireland             | 8, 815       | 2,070      |
| Spain                | 2, 218, 587          | 648, 998    | Denmark             | 5, 145       | 749        |
| Germany              | 2,147,418            | 472, 114    | West Indies—British | 8, 264       | 910        |
| France               |                      | 245, 979    | Egypt               | 8,040        | 1,66       |
| Switzerland          | 852, 674             | 190, 969    | Sweden and Norway   | 2,845        | 14         |
| Japan                |                      | 232, 841    | French China        | 1,938        | 44         |
| Scotland             | 584, 589             | 129, 339    | Guam                |              | 200        |
| British Australasia  |                      | 43, 365     | Portugal            | 414          | 178        |
| All other Asia, Siam |                      | 66, 950     | Turkey in Asia.     | 249          | 860        |
| Belgium              |                      | 56, 336     | Korea               |              | 36         |
| British China.       |                      | 14, 883     | Cuba                | 28           | - 3        |
| Italy                | 181,610              | 58, 756     | 1                   |              |            |
| Netherlands          | 140, 904             | 72, 419     | Total               | 86, 604, 765 | 6, 288, 97 |

Imports from Hongkong chiefly articles free of duty.

#### Previous period of American occupation.

| Fiscal year ending<br>June 80— | Values.                                                        | Duties.                                            | Fiscal year ending<br>June 80— | Values.                                    | Duties.                                 |
|--------------------------------|----------------------------------------------------------------|----------------------------------------------------|--------------------------------|--------------------------------------------|-----------------------------------------|
| 1899<br>1990<br>1901<br>1902   | \$12, 914, 818<br>20, 878, 666<br>28, 491, 527<br>86, 604, 765 | \$2,852,481<br>4,184,807<br>6,867,526<br>6,288,972 | JOLO.<br>1900<br>1901<br>1902  | \$84, 428<br>826, 296<br>249, 693          | \$24, 147<br>88, 847<br>56, 782         |
| Total                          | 98, 889, 776                                                   | 19, 643, 786                                       | Total                          | 660, 414                                   | 164, 276                                |
| ILOILO.<br>1899                | 420, 418<br>1, 288, 819<br>2, 836, 915<br>1, 981, 800          | 141, 761<br>407, 962<br>672, 517<br>497, 016       | 51A881.<br>1900                | 20, 043<br>57, 250<br>82, 770              | 5, 724<br>18, 656<br>7, 181             |
| Total                          | 5,927,952                                                      | 1, 719, 256                                        | Total                          | 110,063                                    | 26, 511                                 |
| CEBU. 1899. 1900. 1901. 1902.  | 802, 181<br>850, 988<br>1, 438, 275<br>2, 124, 188             | 81, 862<br>228, 459<br>883, 708<br>401, 681        | 1900                           | 14, 826<br>80, 597<br>156, 064<br>250, 987 | 8, 609<br>17, 056<br>89, 060<br>59, 718 |
| Total                          | 4,710,682                                                      | 1,090,210                                          | Grand total                    | 110, 549, 824                              | 22, 708, 754                            |

This does not include an item of \$5,759 value and \$1,288 duties collected on merchandise left on hand at time of closing.

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## EXHIBIT E.

Summary of exports by countries from the port of Manila, P. I., during the fiscal year ending June 30, 1902.

## [Expressed in United States currency.]

| Countries.          | Values.       | Duties.    | Countries.             | Values.      | Duties.                                 |
|---------------------|---------------|------------|------------------------|--------------|-----------------------------------------|
| England             | \$7, 885, 170 | \$308, 422 | All other Asia, Siam   | \$3,008      | \$42                                    |
| United States       | 5,089,326     |            | Guam                   | 2, 481       | 14                                      |
| Hongkong            |               |            | German Oceania         | 1,934        | 1                                       |
| Spain               |               |            | East Indies-French     | 1,578        | 29                                      |
| France              |               |            | Korea                  | 1,400        | 22                                      |
| Japan               | 686, 247      | 6,615      | Auckland               | 1,310        | 24                                      |
| British Australasia | 436,530       |            |                        | 1,246        | 234                                     |
| East Indies—British |               |            | Uruguay<br>Switzerland | 1,008        | 17                                      |
| Austria-Hungary     |               | 20,587     | Russian China          | 905          | 12                                      |
| Germany             |               |            | Turkey in Africa—Egypt | 889          | 16                                      |
| Chinese Empire      | 65,077        | 1,186      | Guatemala              | 411          | 8                                       |
| British China       | 55, 191       | 894        | Canary Islands         | 321          | 18                                      |
| Belgium             |               | 2,565      | Russia                 | 203          |                                         |
| Philippine Islands  | 46,754        | 528        | All other Asia, Arabia | 167          | 2                                       |
| British Africa      | 38, 863       |            | Argentine Republic     | 150          | 20                                      |
| East Indies-Dutch   | 27, 224       | 7771       | Aden                   | 140          | ī                                       |
| Netherlands         |               |            | Bermuda                | 119          | ã                                       |
| Italy               | 17 890        |            | All other Asia, Persia | 95           | î                                       |
| Quebec and Ontario  | 7,679         | 108        | Malta, Gozo, Cypress   | 48           | î                                       |
| Gibraltar           | 6,812         | 224        | Greece                 | 7            | •                                       |
| Scotland            | 8, 721        | 59         | J 4.444                | ·            |                                         |
| Hawaiian Islands    | 8,687         | 63         | Total                  | 20, 509, 404 | 719,044                                 |
| British Columbia    |               | 66         | 1                      | 20,000,202   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |

## Previous period of American occupation.

| Fiscal year ending<br>June 80— | Values.                  | Duties.              | Fiscal year ending<br>June 30— | Values.      | Dutles.   |
|--------------------------------|--------------------------|----------------------|--------------------------------|--------------|-----------|
|                                | \$18, 692, 592           | \$385, 811           | JOLO.                          |              |           |
| 1900<br>1901                   | 17,080,112<br>21,559,823 | 486, 886<br>610, 022 | 1900                           | \$100,595    | \$2, 245  |
| 1902                           | 20, 509, 404             | 719,044              | 1901                           | 230, 872     | 2, 454    |
|                                | 20,000,101               |                      | 1902                           | 128, 882     | 1, 129    |
| Total                          | 72, 841, 981             | 2, 151, 263          | Total                          | 460, 299     | 5, 828    |
| ILOILO.                        |                          |                      | SIASSI.                        |              |           |
| 1899                           | 1,782,682                | 52, 309              | 1900                           | 28,808       | 119       |
| 900                            | 2,052,244                | 64,096               | 1901                           | 47,096       | 229       |
| 1901<br>1902                   | 1,512,046<br>2,517,814   | 46,220<br>114,642    | 1902                           | 81, 186      | 157       |
| Total                          | 7, 814, 786              | 277,266              | Total                          | 107, 040     | 505       |
|                                |                          |                      | ZAMBOANGA.                     |              |           |
| CEBU.                          |                          |                      | 1900                           | 4,041        | 138       |
| 1899                           | 616,078                  | 23, 361              | 1901                           | 25,090       | 601       |
| 900                            | 2, 220, 660              | 64, 448              | 1902                           | 103, 320     | 1,672     |
| 901                            | 8,098,714                | 98, 982              |                                |              |           |
| 1902                           | 8, 913, 297              | 125, 892             | Total                          | 182, 451     | 2, 411    |
| Total                          | 9, 843, 749              | 312, 178             | Grand total                    | 91, 200, 206 | 2,749,451 |

## EXHIBIT F.

Statement of collections at interior ports of the Philippine Archipelago during the fiscal year ending June 30, 1902.

| Port.    | Sources.                                                               | Amounts.   |
|----------|------------------------------------------------------------------------|------------|
| Tacloban | Special licenses Roll books Entering and clearing Sale of seized cargo | 28.12      |
| Total    |                                                                        | 1, 643. 14 |

Statement of collections at interior ports of the Philippine Archipelago during the fiscal year ending June 30, 1902—Continued.

| Port.                 | Sources.                                          | Amounts.          |
|-----------------------|---------------------------------------------------|-------------------|
| San Fernando de Union |                                                   | \$1,441.0         |
|                       | Roll books<br>Stamps                              | 138.0<br>366.4    |
| Total                 | •                                                 | 1, 945, 4         |
|                       | Special licenses.                                 | 86.0              |
| San Jose, ranay       | Roll books                                        | 16.5              |
|                       | Stamps. Blank forms.                              | 65. 50<br>. 8     |
| Total                 |                                                   | 168.8             |
| Dumantuc              | Special licenses                                  | 212.7             |
|                       | StampsBlank forms                                 | 42. 2<br>37. 2    |
|                       |                                                   |                   |
|                       |                                                   | 292. 2            |
| Surigao               | Special licenses                                  | 551. 5-<br>44. 0  |
|                       | Fines                                             | 747. 1            |
|                       | Entering and clearing                             | 2, 558. 0         |
| Total                 |                                                   | 3, 895. 6         |
| Catbalogan            | Special licenses                                  | 8.50              |
|                       | Roll books<br>Stamps                              | 8. 0<br>20. 0     |
| Total                 |                                                   | 26.5              |
| Batangas              | Special licenses.                                 | 1,960.1           |
|                       | Roll books                                        | 68.0<br>725.3     |
| Total                 | -                                                 | 2, 758. 5         |
| Silay                 | Special licenses.                                 | 44.6              |
|                       | Stamps                                            | 20. 4             |
| Total                 |                                                   | 65.0              |
| Capiz                 | Special licenses                                  | 243.0             |
|                       | Roll books<br>Stamps                              | 20.0<br>321.7     |
|                       | Blank forms                                       | 5.7               |
|                       | Fines Entering and clearing                       | 70. 9<br>90. 0    |
| Total                 | <u> </u>                                          | 752, 4            |
| Samaran               | Special licenses                                  |                   |
| Sorsogon              | Roll books                                        | 759. 5:<br>38. 5: |
|                       | Koll booksStamps                                  | 701.8             |
| Total                 |                                                   | 1, 499. 8         |
| Aparri                |                                                   | 237. 4            |
|                       | Roll books                                        | 82. 0<br>89. 0    |
|                       | Blank forms                                       | 1.2               |
|                       | Fines                                             | 20.0<br>243.8     |
|                       | Entering and clearing Consular fees Pilotage fees | 140. 1:<br>37. 2  |
| Total                 | I moving o roces                                  | 750.8             |
| Puerta Princesa.      | Special licenses                                  | 71.3              |
| Grand total           | Special Modern                                    |                   |
| Gradid Med            |                                                   | 18, 864. 2        |

## REMARKS.

Son Jose, Panay.—These figures represent the collection from March 1 to June 30, 1902. No records kept prior to that time.

Cathalogon.—The predecessor of present inspector took records and funds pertaining to transactions before June 26, 1902. The figures shown here represent collections from June 26, 1902.

Capts, Panay.—Figures represent principally port of Capts. Records of other ports in same district retained by outgoing officers.

## EXHIBIT G.

Arrivals and departures of Chinese at the port of Manila from June 1, 1901, to October 1, 1902.

| Year. | Month.                                                               | Arrivals.                                                               | Departures<br>with re-<br>turn certifi-<br>cates.                |
|-------|----------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------|
| 1901  | June                                                                 | 36<br>11<br>19<br>23<br>2,926<br>1,099                                  | 694<br>756<br>962<br>407<br>616<br>1,147                         |
| 1902  | December January February March April May June July August September | 513<br>1, 233<br>127<br>2, 672<br>1, 120<br>32<br>184<br>56<br>39<br>69 | 948<br>1, 211<br>255<br>765<br>754<br>1, 279<br>756<br>66<br>104 |
|       | Total                                                                | 10, 158                                                                 | 11, 432                                                          |

## Ехнівіт Н.

## Coastwise licenses.

During the period of American occupation there have been issued at the port of Manila, P. I., 10,127 customs licenses, as follows:

| First-class, general coastwise trade Second-class, coastwise trade covering the Manila customs district Lighterage and harbor under the provisions of act of Congress Special, for small craft under 15 tons, engaged in the local traffic | 1, 129 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Total -                                                                                                                                                                                                                                    | 10 107 |

These figures do not include renewals, but are original licenses representing an aggregate tonnage of 106,760.02 tons.

There are now in force licenses for the following vessels:

|                                                                                | Number.    | Tonnage.                                                               |
|--------------------------------------------------------------------------------|------------|------------------------------------------------------------------------|
| Steamers Steam launches. Sailing vessels. Lighters, lorchas, etc. Small craft. | 112<br>895 | 26, 051, 72<br>2, 145, 47<br>18, 570, 84<br>84, 228, 72<br>15, 767, 27 |
| Total                                                                          | 10,025     | 96, 764. 02                                                            |

The number of first and second-class licenses issued at subports is as follows:

|                   | Number<br>of<br>licenses. | Tonnage.           |
|-------------------|---------------------------|--------------------|
| Cebu              | 1,362<br>541              | 14, 839<br>12, 990 |
| Joló<br>Zamboanga | 8                         | 675                |
| Total             | 1,920                     | 29,811             |

At coastwise ports there have been issued about 8,000 licenses to small craft, representing an aggregate tonnage of about 15,000 tons. The vessels are engaged in local traffic, not being licensed to trade at a greater distance than 100 miles from the place of issuance of the license.

Respectfully submitted.

W. MORGAN SHUSTER, Collector of Customs for the Philippine Archipelago.

## EXHIBIT XI.

SUPPLEMENTAL REPORT OF THE COLLECTOR OF CUSTOMS FOR THE PHILIPPINE ARCHIPELAGO, ON THE GENERAL EFFECTS PRODUCED BY LOWERING CER-TAIN DUTIES IN THE TARIFF REVISION LAW OF 1901 ON FOOD PRODUCTS.

> OFFICE OF COLLECTOR OF CUSTOMS FOR PHILIPPINE ARCHIPELAGO, Manila, P. I., October 24, 1902.

My DEAR Mr. SECRETARY: I send you herewith a brief supplemental report on the general effects produced by lowering certain duties in the tariff revision law of 1901

on food products.

You will note from the annexed table of importations that there has been a large increase in the amount of these articles imported. In hardly any case, however, with the exception of salmon, perhaps, and similar canned goods, have the increased importations made up for the amount of duties lost by lowering the rate. In other words, the smaller amount imported during the preceding year at the higher rate of duty produced more revenue than the larger amount of importations received during the last year at the low rate. I have not found this a very fertile field for making any deductions, except that the consumption of canned goods and certain foods hitherto comparatively unknown here has greatly increased during the past year, and we may reasonably expect a similar increase during the coming year.

Very respectfully,

W. Morgan Shuster, Collector of Customs for the Philippine Archipelago.

Hon. HENRY C. IDE, Secretary of Finance and Justice, Philippine Commission.

> OFFICE OF COLLECTOR OF CUSTOMS FOR PHILIPPINE ARCHIPELAGO, Manila, P. I., October 24, 1902.

SUPPLEMENTAL REPORT ON THE GENERAL EFFECTS PRODUCED BY LOWERING CERTAIN DUTIES IN THE TARIFF REVISION LAW OF 1901 ON FOOD PRODUCTS.

By the tariff revision law of 1901, which took effect November 15, 1901, the duties upon food products were greatly reduced, and during the past year there has been a substantial increase in the importation of most of that class of articles. This increase is believed to have been due primarily to the reduction in the rates of duty, and, secondarily, to the increased demand for products which have hitherto been practically unknown in the general food consumption of the Philippines. This demand has been produced by introducing these articles into the markets here, and putting them before the people of the provinces, and as the process of educating a people to new tastes is necessarily a slow one, the effects of the past few years are just commencing to show.

The importation of rice has nearly doubled during the past year, and from what causes it is impossible to state with certainty. The duties upon this article were lowered about 30 per cent, but the enormously increased importation must be attrib-

uted to a short crop in the islands, or some similar cause.

The following table of the importations at Manila of the principal food products upon which the rates of duty were substantially lowered will serve as an index to the effect of that portion of the new tariff on trade throughout the islands. (The figures given are in round numbers.)

Wheat.—The former duty was 47 cents per 100 kilos; present duty, 25 cents per 100 kilos. There was practically no wheat in grain imported during either the calendar year ending November 15, 1901, or from that period up to the present time.

Wheat flour.—The former duty was \$1.63 per 100 kilos; present duty, 40 cents per

100 kilos. The importation of this article during the past year has shown an increase

over the preceding year of from 114,000 to 151,000 barrels.

Hay, forage, and bran.—The former duty was 14 cents per 100 kilos; present duty, 5 cents per 100 kilos. The importations of these articles have increased over those of last year from 700 to 3,000 tons.

Canned fruits.—The former duty was 15 cents per kilo; present duty, 2 cents to 4

cents per kilo. Increase in importations from 42,000 to 700,000 pounds.

Canned meats.—The former duty was 15 cents per kilo; present duty, 5 to 20 cents per kilo (the greater proportion of these goods going under 5 cents per kilo). There has been an increase in the importations of canned meats from about 6,000 to 165,000

Jerked beef.—The former duty was \$4.82 per 100 kilos; present duty, 75 cents per 100 kilos. The importations of this article have increased from 300 to 2,500 pounds.

Hams.—The former duty was \$9.13 per 100 kilos; present duty, \$3 per 100 kilos. The importations of this article have increased from 692,000 to 1,800,000 pounds.

Lard.—The former duty was \$9.13 per 100 kilos; present duty, \$1.60 per 100 kilos. The importations of this article have increased from 1,200,000 to 2,000,000 pounds.

Canned salmon.—The former duty was 15 cents per kilo; present duty, 3½ cents per The importations of this article have increased from about 8,000 to 1,500,000 poun ds.

Caviar, etc. (in cans).—The former duty was 15 cents per kilo; present duty, 20 cents per kilo. The importations of this article have decreased from 12,000 to 7,000 pounds.

Rice (unhusked).—The former duty was 59 cents per 100 kilos; present duty, 40

cents per 100 kilos.

Rice (husked).—The former duty was 63 cents per 100 kilos; present duty, 50 cents per 100 kilos. The total amount of rice, husked and unhusked, imported into this port has increased from 194,500,000 to 340,000,000 pounds.

Respectfully submitted.

W. MORGAN SHUSTER, Collector of Customs for the Philippine Archipelago.

## EXHIBIT XII.

OFFICE OF COLLECTOR OF INTERNAL REVENUE, Manila, P. I., October 17, 1902.

Hon. HENRY C. IDE.

Secretary of Finance and Justice, Manila, P. I.

Sir: Pursuant to your request of October 13 I have the honor to hand you herewith a brief report of the operations of this department for the fiscal year ending June 30, 1902, and a supplementary statement of receipts and disbursements covering the period from July 1, 1902, to September 30, 1902. It is impossible, however, to give a correct statement of the collections for this period, as no reports have been received from the collectors at Dapitan and Pollok for the months of August and September, and no reports from the collectors at Isabela de Basilan and Jolo for the month of September. During the period covered by this statement (July, August, and September) civil government has been further extended until, on September 30, this department had supervision over the following parts of the islands only: Island of Mindanao (except the provinces of Surigao and Misamis) and the Joló Archipelago with 11 collectors, 6 of whom were army or marine officers, 3 customs officers performing the duties of collectors of internal revenue, and 2 native collectors with a force of only 7 clerks.

Very respectfully,

ELLIS CROMWELL, Acting Collector Internal Revenue, Philippine Islands.

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE, Manila, P. I., October 16, 1902.

Hon. HENRY C. IDE,

Secretary of Finance and Justice, Manila, P. I.

Sir: In compliance with your request of October 13, I have the honor to submit the following report covering the operations of this department for the fiscal year ending June 30, 1902:

At the beginning of the fiscal year this department was collecting revenue in

nearly all parts of the archipelago, except in provinces where civil government had been established, in which provinces the revenue was being collected by provincial treasurers.

On July 1, 1901, the department consisted of 46 collectors, most of whom were army or marine officers detailed for this purpose, and 85 clerks employed in 45 offices. In view of the fact that officers detailed as collectors of internal revenue have never been relieved from their military duties, and of the frequent changes of such details, the taxes have been wholly or partially uncollected in some parts of the

archipelago.

On August 7, 1901, Manila was incorporated as a city by act No. 183, United States Philippine Commission, which took it out of the jurisdiction of this department. The collector of internal revenue was then appointed city assessor and collector, and under the provisions of section 62 of the above-mentioned act, which provides that the city assessor and collector shall also act as the collector of internal revenue in those parts of the islands not within organized provincial governments and not within the city of Manila, the city assessor and collector has been performing the duties of the acting collector of internal revenue of the Philippine Islands since that date, using the clerical force of the city assessor and collector to perform the duties of that of collector of internal revenue.

During the period covered by this report civil government has been established in various provinces throughout the islands, which has gradually reduced the supervision of this department until, on June 30, 1902, it had supervision over the following parts of the archipelago only: Laguna Province, island of Samar, island of Mindanao (except the provinces of Surigao and Misamis), and the Jolo Archipelago, including the islands of Basilan and Siassi and the Tawi-tawi Islands, with 15 collectors, of which number 9 were army and marine officers and 2 were customs officers performing the duties of collectors of internal revenue, and a force of only 15 clerks.

The following statement (Exhibit A) shows the collections from the various offices and the city of Manila for the fiscal year 1902 and the cost of collections, the percentage of expense of collections for the entire department being 9.33 per cent:

## INTERNAL-REVENUE STAMPS.

The following is a brief summary of the internal-revenue stamps handled by this department during the period covered by this report:

| On hand July 1, 1901                                 | <b>\$1,061,115.05</b>                 |                   |
|------------------------------------------------------|---------------------------------------|-------------------|
| Received from printers                               | 43, 500. 00                           |                   |
| Received from printers. Received from other offices. | 211, 504. 47                          |                   |
| Total                                                |                                       | \$1, 316, 119, 52 |
| Sold in Manila                                       | 12, 594, 35                           | • , ,             |
| Transferred to other offices                         |                                       |                   |
| Total                                                |                                       | 450, 093. 40      |
| Balance on hand June 30, 1902 (local currency)       | · · · · · · · · · · · · · · · · · · · | 866, 026. 12      |

There were sold in Manila during the period from July 1 to August 6 internalrevenue stamps amounting to \$6,297.17½ United States currency, which is a decrease of 19.25 per cent as against amount of sales during a similar period of the fiscal year 1901.

The total internal-revenue collections for the city of Manila during the month of July, 1902, and six days in August (Exhibit B) show an increase of 18.77 per cent over the collections for a similar period of the fiscal year 1901, which is caused by an increase of business in the city and higher values of property. The per cent of styping to collections for the city of Manila was 41.

expense to collections for the city of Manila was 4½.

The industrial taxes collected for this period in the city of Manila amount to \$54,164.61 United States currency, which is an increase of 20.4 per cent over the amount collected during a similar period of the fiscal year 1901. There were in force on July 1, 1901, 12,716 patentes. There were issued during the period 1,076 new patentes and canceled 500, leaving extant on August 7, the date on which the Manila office was turned over to the city assessor and collector, 13,292 patentes.

The urbana taxes collected in Manila from July 1 to August 6, inclusive, amount

The urbana taxes collected in Manila from July 1 to August 6, inclusive, amount to \$19,642.63 United States currency, which is an increase of 35 per cent over the amount collected for a similar period of the fiscal year 1901. There are no delinquent urbana taxes.

The comparisons, however, given above are of little value, as the period of collec-

tions (thirty-six days) is not sufficient to make comparisons.

The cedula, or certificate of registration tax, now in force in this department is the old class, which sells for 20 cents Mexican. The following is a statement of all certificates handled by this department during the year:

| On hand July 1, 1901                                                             | \$18, 184<br>192, 610 |          |
|----------------------------------------------------------------------------------|-----------------------|----------|
| Total Sales in the Manila office Issued to other offices Condemned and destroyed | . 1,434<br>. 3,000    | -        |
| Total                                                                            |                       | 142, 350 |
| Balance on hand June 30, 1902                                                    |                       | 68, 344  |

All offices under this department, including the central office of Manila, are charged with the acceptance of funds paid on account of forestry tax. During the period covered by this report the receipts from this source in Manila alone show \$68,131.11, as against \$54,107.63 United States currency for the fiscal year 1901, an increase of 25.77 per cent. This represents forestry products obtained from all parts of the islands.

Respectfully submitted.

ELLIS CROMWELL. Acting Collector Internal Revenue Philippine Islands.

Exhibit A.—Annual statement of internal-revenue collections and disbursements, as shown by reports on file in the office of the acting collector of internal revenue, Philippine Islands, at Manila, July 1, 1901, to June 30, 1902.

[United States currency.]

|                        |             |               |             | Collections Ju                                                                  | Collections July 1 to December 31, 1901 | aber 81, 1901. |             |                                                |
|------------------------|-------------|---------------|-------------|---------------------------------------------------------------------------------|-----------------------------------------|----------------|-------------|------------------------------------------------|
| TOWIL.                 | Frovince.   | July.         | August.     | September.                                                                      | October.                                | November.      | December.   | Total.                                         |
|                        |             |               |             |                                                                                 |                                         |                |             |                                                |
| Laoug                  |             | 27,862        | 88.68       |                                                                                 | :                                       | :              |             | 2, 158.09                                      |
| A 18km                 | Trocog and  | 2, 196. 13    | 8.07        |                                                                                 |                                         |                |             | 2,075.12                                       |
| Bangued                | **          | 20.00         | 3           |                                                                                 |                                         |                |             | <b>1</b> 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 |
| Candon                 |             | 100.00        | 100.48      |                                                                                 |                                         |                |             | 20.074                                         |
| Agair Fermando         | _           | 7,500.50      | 100.48      | : : : : : : : : : : : : : : : : : : : :                                         |                                         |                |             | 2,009.90                                       |
| Thomographo            | Calcalana   | 2,200.20      | 1,200,00    |                                                                                 |                                         |                |             | 4 474 101                                      |
| Ilagas                 | •           | 1,027         | 1, 200. 218 | :                                                                               |                                         |                | :           | 2, Kr. 90                                      |
| Rolano                 |             | 169.47        | 42.41       |                                                                                 |                                         |                |             | 211.86                                         |
| Iba                    | Zambales    | 759, 424      | 187, 10     | 831.98                                                                          |                                         |                |             | 978.50                                         |
| Suble                  | _:          | 875.69        | 148.27      | _                                                                               |                                         |                |             | 523.964                                        |
| Binan                  |             | 888, 134      |             |                                                                                 |                                         |                |             | 888. 18                                        |
| Santa Cruz and Calamba |             | 2.945.54      | 695.64      | 673.29                                                                          | 92. 979. 85t                            | \$618, 224     | \$82.644    | 7,889,70                                       |
| Virac                  | Catanduanes | 1, 772, 39    | 408.19      |                                                                                 |                                         |                |             | 2, 180, 584                                    |
| Catbalogan             | _           | 482.82        | 4.87        | 1.8                                                                             | 277.494                                 | 49.11          | 25          | 200                                            |
| Guifian                | _:          |               |             |                                                                                 |                                         |                |             |                                                |
| Calbayog               |             |               |             |                                                                                 | 1,896.984                               |                |             | 1,886,984                                      |
| Iligan                 | 7           | 8 20          |             |                                                                                 |                                         |                |             | 8.70                                           |
| Dapitan                | do          | 175.00        | 16.65       | 13<br>13<br>13<br>13<br>13<br>13<br>13<br>13<br>13<br>13<br>13<br>13<br>13<br>1 | 187.70                                  | 56.87          | 19.80       | 481.67                                         |
| Zamboanga              | <u>:</u>    | 796.06        | 117.89      | 2.74                                                                            | 816.11                                  | 178.16         | 117.61      | 2, 109. 57                                     |
| Cotabato               | :           |               |             | 978. 88 <del>4</del>                                                            | 818.96                                  | 14.86          | 1,112.60    | 2, 919. 754                                    |
| Dollo                  | <u>:</u>    | 35            | 5.4         | 9                                                                               | 46 95                                   | 100 0          |             | 176.07                                         |
| Imbela de Basilan      | ďo          | . 2           | 1.90        | 1.87                                                                            | 4                                       | 00.00          | 2.86        | 14.07                                          |
| Jolo                   | :           | 31.04         | 86.17       | 200.21                                                                          | 218.86                                  | 8.0            | 76.49       | 725.17                                         |
| Slased                 | op          | 11.49         | 6.56        | 10.18                                                                           |                                         |                | 11.21       | 88 · 88                                        |
|                        |             | 99 158 91     | A 188 KOL   | 1 077 581                                                                       | A 786 76                                | J MR OKL       | 1 498 81    | 80 500 871                                     |
| Manila                 | Manila      | 84, 809. 62   | 11,881.99   | 4,228.86                                                                        | 4, 999. 96                              | 5,858.90       | 5, 168.88   | 115, 888, 28                                   |
|                        | -           | 100 100       | 0.00        | 18                                                                              | 100                                     | 18             | 100         | 00.00 240                                      |
| Total                  |             | 100, 407. 881 | 17, 520. 50 | 6, 201. 394                                                                     | 17, 730, 724                            | 0, 8/1.80      | 6, 08Z. 19‡ | 100, 880. 61                                   |
|                        |             |               |             | •                                                                               |                                         |                |             |                                                |

Exhibit A.—Annual statement of internal-revenue collections and disbursements, as shown by reports on file in the office of the acting collector of internal revenue, Philippine Islands, at Manila, July 1, 1901, to June 80, 1902—Continued.

| Province   January   Pebruary   March   April   April   June   T     Incoe Norte   January   Pebruary   March   April   April   June   T     Incoe Norte   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June   June     |                       |                  |            | 3          | ollections Ja | nuary 1 to      | Collections January 1 to June 30, 1902. |            |                     | Total                                                              | Total Total dis-     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------|------------|------------|---------------|-----------------|-----------------------------------------|------------|---------------------|--------------------------------------------------------------------|----------------------|
| Dioce Norte                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Town.                 | Province.        |            | Pebruary.  | March.        | April.          | May.                                    | June.      | Total.              | fiscal year<br>1902.                                               | fiscal year<br>1902. |
| Abrelle                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Laoag                 | Ilocos Norte     |            |            |               |                 |                                         |            |                     | \$2,158.09                                                         |                      |
| Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Decos Sur   Deco   | /igan<br>kangued      | Abra             |            |            |               |                 |                                         |            |                     | 2,578.12                                                           | 86.98<br>80.08       |
| Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan   Carenyan    | andon                 | Ilocos Sur       |            |            |               |                 |                                         |            |                     | \$28.07<br>88.07                                                   |                      |
| Section                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | an Fernando           | Union<br>Cagasan |            |            |               |                 |                                         |            |                     | 2,5<br>5,5<br>5,5<br>5,5<br>5,5<br>5,5<br>5,5<br>5,5<br>5,5<br>5,5 |                      |
| Mileya Vizeaya   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Manila   Ma   | nguegarao             | do               |            |            |               |                 |                                         |            |                     | 4, 474. 104                                                        |                      |
| Zambales         Zambales         \$40.47         \$1,412.85         \$906.81         \$116.65         \$8           do         Laguna         440.94         74.10         15.46         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80         10.80                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | laggan                | Nueva Vizoava    |            |            |               |                 |                                         |            |                     | 211.88                                                             |                      |
| Agenta   Agenta   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Ages   Age   | eq.                   |                  |            |            |               |                 |                                         |            |                     | 978.50                                                             | 145.08               |
| Actual control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the | ublg                  | ÷                |            |            |               |                 |                                         |            |                     | 200.00                                                             |                      |
| Catanduanes         440.94         74.10         15.46         76.           Samar         460.94         74.10         15.46         10.80           Mindanao         888.85         115.97         75.40           Mindanao         888.85         115.97         75.40           do         1,220.67         1,279.46         73.26         16.88         16.85         16.85         16.48         86.96         4           do         2,12         2,12         2,69         1.48         1.48         85.96         96         4           do         2,12         2,12         2,69         1.48         1.48         85.96         96         4           do         60         8.56         8.56         96         1.48         85.96         96         4           do         8.56         9.57         2.64         7,694.69         7,494.63         2,659.69         45           Tayabas         9.970.40         6.544.86         5,209.73         11,839.68         9,848.16         8,076.99         45                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | anta Cruz and Calamba | ` :              | 8888.08    | \$818.18   | \$400.47      | \$1.412.85      | \$306.34                                | \$116.55   | \$3,980.97          | 11.870.67                                                          | _                    |
| Semart. 440.94 74.10 15.46 10.80 10.80 10.80 Mindana.  Mindana.  Mod. 40. 40. 40. 40. 74.10 15.46 10.80 10.80 10.80 Mindana.  Mod. 40. 40. 40. 40. 40. 40. 40. 40. 40. 40                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | irac                  | _                |            |            |               |                 |                                         |            |                     | 2, 130, 584                                                        | 471.88               |
| Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Min | atbalogan             | . <del>.</del>   | 440.94     | 74. 10     | 15.45         |                 |                                         |            | 530.49              | 1,851.11                                                           |                      |
| Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Mindanao Min | uinan                 | -; -             |            |            |               |                 | 10 90                                   |            | 10.80               | 1 406 781                                                          | 189 54               |
| Color                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Hoan                  | Windenso         |            |            |               |                 | 8.9                                     |            | 76.88               | , 35. 75 E                                                         | 10:00                |
| do                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | spitan                | do               | 806.88     | 31.56      | 88.50         | 416.63          | 115.97                                  | 75.40      | 982.94              | <u>\$</u>                                                          | 598.25               |
| 1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20,67   1,20   | amboanga              | op               | 876.15     | 809.15     | <b>2</b>      | 888.42          | 510.88                                  |            | 8                   | 5,067.96                                                           | 472.00               |
| 1,64   41,86   41,86   41,86   41,86   41,86   41,86   41,86   41,86   41,86   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   42,90   | ota bato              | ōp               | 1,220.67   | 1, 279, 48 | R 2           | 967.38<br>38.38 | 815.48                                  | 800.90     | ä                   | į                                                                  |                      |
| do do                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 78 V B G              | on op            | 42.90      | 8          | 12            | 41.86           |                                         |            | . 198<br>198<br>198 | 186.171                                                            |                      |
| do                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | sabela de Basilan     | op               | 2.12       | 2.69       |               | 49              | .87                                     |            | 6.67                | 19.74                                                              | 20.00                |
| Manila 8, 789, 27 2, 048, 49 927, 28 8, 745, 06 2, 868, 58 547, 90 18, 6, 181, 18 4, 501, 40 4, 282, 45 7, 594, 50 7, 484, 68 2, 529, 08 82, Tayabas Tayabas 9, 970, 40 6, 544, 86 5, 209, 78 11, 889, 56 9, 848, 16 8, 076, 98 45, Negroe                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | olo                   | dodo.            | 8.<br>8.8  | 82.68      | 84-i          | 13.15           | 5.24                                    |            | 18.<br>4.38         | 850.43<br>44.13<br>45.43                                           | 90.00                |
| Manila 6, 181.18 4, 501.40 4, 282.45 7, 584.68 7, 464.68 2, 559.08 82.  Tayabas Negros                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                       |                  | 8. 789. 27 | 2.048.49   | 927.28        | 8.745.08        | 2, 363, 58                              | 547.90     | 18, 416, 55         | 52, 918, 924                                                       | 1                    |
| Tayabas Vegroe S, 200 Tayabas S, 200 Tayabas Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe Vegroe | fanila                |                  | 6, 181, 13 | 4, 501.40  | 4, 282, 45    | 7, 594. 50      | 7, 484. 63                              | 2, 529.08  | 82, 573. 19         | 148, 461. 42                                                       | 6, 696. 92           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total                 | <u>-</u> _       | 9, 970. 40 | 6, 544. 89 | 5, 209. 78    | 11, 889. 58     | 9,848.16                                | 8, 076, 98 | 45, 989. 74         | 201, 380. 85                                                       | 11,683.194           |
| _ ' '                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ayabas<br>Jacolad     |                  |            |            |               |                 |                                         |            |                     |                                                                    | a 394.00             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total                 |                  |            |            |               |                 |                                         |            |                     |                                                                    | 12, 070, 194         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                  |            |            |               | i               | -,<br>                                  | ;          |                     |                                                                    |                      |

 $\alpha$  Deficiency expenditures for fiscal year 1901.

I certify that the above abstract is correct.

ELLIS CROMWELL, Acting Collector of Internal Revenue, Philippine Islands.

Exhibit B.—Office of the acting collector of internal revenue at Manila, P. I.—Annual statement of receipts and disbursements, fiscal year 1902.

COLLECTIONS.

<u>.</u> United States cu.

| •                                                                                    |                                                      |            | First quarter.                            | rrter.           |                                                     |                 |             | Second quarter.       | arter.                                                                             |                                                                             |
|--------------------------------------------------------------------------------------|------------------------------------------------------|------------|-------------------------------------------|------------------|-----------------------------------------------------|-----------------|-------------|-----------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| Source of revenue.                                                                   | July.                                                | - T        | August.                                   | September.       | Total, quarter.                                     | October         |             | November.             | December.                                                                          | Total, quarter.                                                             |
| industrial tax<br>Urbana tax<br>Bramped paper                                        | 18, 705,<br>18, 705,<br>896,                         |            | 11,039.304<br>987.094                     |                  | \$64, 164. 61<br>19, 642. 68<br>1, 087. 17          |                 |             |                       |                                                                                    |                                                                             |
| Timbre movils<br>Givo stamps<br>Rine stamps<br>Fine stamps.                          | 1, 081, 424<br>1, 168, 25<br>1, 815, 404<br>265, 724 |            | 26.55<br>26.55<br>27.22<br>27.22<br>27.22 |                  | 1, 165, 924<br>1, 846, 424<br>2, 410, 65<br>887, 00 | ***             |             |                       |                                                                                    |                                                                             |
| stamped paper returned<br>Certificates of registration<br>Miscellaneous.<br>Forestry | 118.60<br>84.20<br>7,098.754                         | 888        | 19.10                                     | \$4, 223.86      | 187.70<br>84.20<br>19,569.164                       | \$4,999.964     | <u> </u>    | 7 \$54.00<br>5,804.90 | \$6,168.88                                                                         | \$54.00<br>15,968.754                                                       |
| Total                                                                                | 84, 309. 62                                          |            | 11, 381. 994                              | 4, 223.86        | 99, 865. 48                                         | 4, 999. 96      |             | 5, 858. 904           | 5, 168, 884                                                                        | 16, 022. 754                                                                |
|                                                                                      |                                                      | Thir       | Third quarter.                            |                  |                                                     | Fourth quarter. | luarter.    |                       |                                                                                    | Total flace                                                                 |
| Source of revenue.                                                                   | January.                                             | February.  | . March                                   | Total, quar-     | April.                                              | May.            | June.       | Total, quar-<br>ter.  | Total, facal<br>year 1902.                                                         |                                                                             |
| Industrial tax Urbana tax Stamped paper Giro stampa Giro stampa Filo efampa          |                                                      |            |                                           |                  |                                                     |                 |             |                       | 264, 164. 61<br>19, 642. 53<br>1, 165. 174<br>1, 186. 428<br>2, 410. 65<br>857. 00 | 222, 306, 52<br>73, 885, 694<br>12, 681, 40<br>11, 488, 574<br>12, 019, 974 |
| Statings paper returned.<br>Certificates of registration.<br>Miscellaneous.          | \$6, 181. 13                                         | \$4,501.40 | 0 \$4,282.45                              | 45 \$14, 964. 98 | \$7, 594. 50                                        | \$7, 484. 68    | \$2, 529.08 | \$17,608.21           | 137.70<br>88.20<br>68, 181.11                                                      |                                                                             |
| Total                                                                                | 6, 181, 13                                           | 4, 501. 40 | 0 4, 282, 45                              | 14,964.98        | 7, 594. 50                                          | 7, 484. 68      | 2, 529.08   | 17, 608.21            | 148, 461. 424                                                                      | 617,794.96                                                                  |

a 50 cents deposited to cover errors of March 12 and May 14.

EXHIBIT B.—Office of the acting collector of internal revenue at Manila, P. I.—Annual statement of receipts and disbursements, fiscal year 1909— Continued.

# DISBURSEMENTS.

| September   July   August   September   Total quarter   Total quarter   Total quarter   Total quarter   Total quarter   September   September   Total quarter   September   September   Total quarter   September   September   Total quarter   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   September   Sept |                                                   |                  |                         | First quarter.  | rter.          |                                                                                                                                  |            |                         | Second quarter. | ıarter.                |                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------|-------------------------|-----------------|----------------|----------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------|-----------------|------------------------|---------------------------|
| Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.   Peppedted with treasurer.    | Disposition of funds received.                    | July.            | 8n¥                     |                 | eptember.      | Total, quarter                                                                                                                   |            |                         |                 | December.              | Total, quarter.           |
| Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page law expenses   Page |                                                   |                  |                         | i, 881. 964     | \$4,099.30     | \$99, 684. 95                                                                                                                    |            |                         | 5, 810. 164     | \$5, 218, 294          | \$16, 258. 184            |
| Salary and wages   2, 27, 17                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                   |                  | <u> </u>                | 684.81          | 8              | 684.81                                                                                                                           |            | <u> </u>                |                 |                        | 754. 804                  |
| Total   Disposition of funds received.   2,288.20   1,168.56   9.00   8,455.79   490.87   750.804                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                   | 61               | 1881                    | 45. 6.<br>6. 6. | 3              | 2,<br>2,<br>2,<br>2,<br>2,<br>3,<br>3,<br>3,<br>3,<br>4,<br>4,<br>4,<br>4,<br>4,<br>4,<br>4,<br>4,<br>4,<br>4,<br>4,<br>4,<br>4, |            | <u>::::</u>             | <u></u>         |                        | 200.00<br>17.24<br>259.68 |
| Disposition of funds received.   January.   February   March.   Total, quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.   Fourth quarter.    |                                                   | . 28<br>88<br>88 |                         | 4.00            | 8.8            | 86.77.                                                                                                                           |            |                         |                 |                        | 1,281.17                  |
| Deposition of funds received.  January. February. March. Total, quar. April. May. June. Total, quar. Pear 1902. 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                   |                  | Third                   | quarter.        |                |                                                                                                                                  | Fourth o   | quarter.                |                 |                        |                           |
| Deposited with treasurer         86, 166. 84         \$4,085.08         \$4,783.11         \$14,964.86         \$7,582.04         \$7,782.27         \$2,800.57         \$17,281.88         \$114.94         \$18.61           Balance not deposited. June.         Expression of deposited. June.         Expression of deposited. June.         \$1,081.48.78         \$1,148.78         \$2,800.57         \$17,281.88         \$14,681.89         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.78         \$1,148.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Disposition of funds received.                    | January.         | February.               |                 | Total, quar    | <u> </u>                                                                                                                         | May.       | June.                   | Total, quar     |                        |                           |
| Regular emppiles   Rayle Rayle Rayle Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayles Rayle |                                                   | <u> </u>         | \$4,085.08              | \$4,768.11      | <del>: :</del> | \$7, 582. 04                                                                                                                     | \$7,879.27 | \$2, 300. 57<br>846. 43 | \$17, 261.88    | \$148,114.99<br>846.48 | \$517, 794. 96            |
| Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second  | Regular supplies.<br>Incidental expenses          |                  | \$1,148.78 <del>1</del> |                 | <u></u>        |                                                                                                                                  | \$0.21     | 256.56                  | 262.06<br>6.64  | 2,984.                 | <u> </u>                  |
| 482.87 1,148.024 69.91 1,720.804 81.88 .21 256.56 288.66 6,696.92                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Salary and wages<br>Transportation<br>Tax refunds |                  |                         |                 |                |                                                                                                                                  |            |                         | 10.95           | .,<br>13.              |                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Total Total                                       | 482.87           | 1,148.02                |                 | <u>: _</u>     |                                                                                                                                  | 12.        | 256.56                  | 288.66          |                        | _ _                       |

JUDICIAL ACCOUNT, FISCAL YEAR 1902.
[Local currency.]

|                                               | Jaly.    | Augr                      | August. 8 | September. | Total.                    | October. | Nove  | n ber.          | November. December. | Total.              |
|-----------------------------------------------|----------|---------------------------|-----------|------------|---------------------------|----------|-------|-----------------|---------------------|---------------------|
| Receipts a \$7,086.00                         |          | a \$7,006.00              |           | \$5,000.00 | 87, 096. 00<br>5, 000. 00 | \$500.00 |       | <b>97</b> 00.00 |                     | 8400.00             |
|                                               | January. | January. February. March. | March.    | Total.     | April.                    | May.     | June. | Total.          | Total.              | Balance on<br>hand. |
| Receipts                                      |          |                           |           |            |                           |          |       |                 | 5,900.00            | \$1,196.00          |
| I certify that the above abstract is correct. |          |                           | <b>.</b>  | a Balance  |                           |          | •     |                 |                     |                     |

ELLIS CROWWELL, Acting Collector of Internal Revenue, Philippine Idanda.

Collectors of internal revenue, Philippine Islands, from July 1, 1901, and subsequent changes, to June 30, 1902, as shown by reports on file in the office of acting collector of internal revenue, Philippine Islands, at Manila, P. I.

| Name.                                   | Rank.                                               | Town.                          | Province.                  | Term of           | service.            |
|-----------------------------------------|-----------------------------------------------------|--------------------------------|----------------------------|-------------------|---------------------|
| 21000                                   |                                                     | 10                             |                            | From-             | То—                 |
| Coleman, Sherrard<br>Scott, W. J        |                                                     | Lacag<br>Vigan                 | Ilocos Norte<br>Ilocos Sur | July 1            | Aug. 3:<br>Do.      |
| Partello, J. M. T                       | Captain, Fifth Infan-<br>try.                       | Bangued                        | Abra                       | do                | Do.                 |
| Lansing, C. C                           |                                                     | Candon                         | Ilocos Sur                 |                   | Do.                 |
| Tompkins, Dean<br>Ridenour, Edgar       |                                                     | San Fernando<br>Apparri        | Union<br>Cagayan           | !                 | Aug. 14<br>Aug. 8   |
| Grau, George R<br>Chrisman, Edw. R      | Captain, Sixteenth<br>Infantry.                     | Tuguergarao<br>Ilagan          | lsabela                    | do                | Do.<br>Do.          |
| Ovenshine, E. G                         | First lieutenant, Six-<br>teenth Infantry.          | Solano                         | Nueva Vizcaya.             | i                 | Do.                 |
| Sherwood, Renel E<br>Wise, J. M., jr    | First lieutenant, U.S.<br>Marine Corps.             | _                              | do                         | do                | Sept. 30<br>July 31 |
| McClasky, John H<br>Winnie, Chas. C     | do                                                  | do                             | do                         | Aug. 1            | Aug. 31<br>Do.      |
| Winnie, Chas. C<br>Hill, Holly V        |                                                     | Binan                          | Lagunado                   | July 1            | July 18             |
| Embry, Thos                             | Second class inspec-<br>tor, P. C.                  | do                             | do                         | Aug. 25           | Sept. 9             |
| Vaughan, Wm. F<br>Embry, Thos.          |                                                     | Calamba                        | do                         | July 1            | June 30<br>July 31  |
| Burke, Edwin<br>Calvert, Edward         | Second lieutenant,<br>Ninth Cavalry.                | Virac<br>Catbalogan            |                            | do                | Aug. 31<br>July 31  |
| Do<br>Loeb, Abraham V                   | Second lieutenant, Ninth Infantry.                  | do                             | do                         | Aug. 1            | Aug. 31<br>Do.      |
| Do<br>Reed, Wm. Lewis                   | First lieutenant, First                             | do                             | do                         | Sept. 1<br>Dec. 1 | Nov. 30<br>Mar. 31  |
| Townsend, G. L                          | Infantry.<br>Second lieutenant,<br>First Infantry.  | Guinan                         | đo                         | July 1            | Aug. 16             |
| King, Campbell                          | First lieutenant, First                             | do                             | do                         | Aug. 17           | Nov. 30             |
| Newman, Wm                              | Infantry.<br>Captain, First Infan-<br>try.          | Calbayog                       | do                         | July 1            | Aug. 31             |
| Munson, F. L                            | First lieutenant,<br>Ninth Infantry.                |                                | do                         | Sept. 1           | Oct. 31             |
| Wise, Hugh D                            | Captain, Ninth Infan-<br>try.                       |                                | do                         | Nov. 1            | Feb. 28             |
| Gibson, Easton R                        | First lieutenant,<br>Ninth Infantry.                |                                | do                         | Mar. 1            | Apr. 8              |
| Uline, Willis                           | Captain, Fifteenth<br>Infantry.                     |                                | do                         | Apr. 9            | Apr. 30             |
| Wieser, G. A                            | Second lieutenant,<br>Fifteenth Infantry.           |                                | do                         | May 1             | May 31              |
| McCammon, W. W                          | Second lieutenant,<br>Twenty-third In-<br>fantry.   | Iligan                         | Mindanao                   | July 1            | July 81             |
| Bowie, Hamilton                         | First lieutenant, U.S.<br>Volunteers.               |                                | do                         |                   | June 19             |
| Reynolds, Chas. A<br>Atlano, Vicente    | • • • • • • • • • • • • • • • • • • • •             | Zamboanga                      | do                         | do<br>Sept. 26    | Sept. 25<br>June 80 |
| Bonnycastle, H. C                       | First lieutenant,<br>Twenty-third In-               | Cattobato                      | do                         | Sept. 1           | Sept. 80            |
| Foulois, Benj. D                        | fantry.<br>Second lieutenant,<br>Seventeenth Infan- | do                             | do                         | Oct. 1            | June 4              |
| Jones, Clarence U                       | try.<br>Second lieutenant,<br>Tenth Infantry.       | Davao                          | do                         | July 1            | Nov. 30             |
| Palma, Gil. Teodoro<br>Clifford, W. H   | First lieutenant, U.S.                              | do<br>Pollok                   | do                         | Feb. 1<br>July 1  | Apr. 30<br>May 13   |
| Andreesen, C. G                         | Marine Corps. Captain, U. S. Marine Corps.          | do                             | do                         | May 14            | June 9              |
| Dutton, R. M<br>Little, Louis McCarty . | do                                                  | do<br>Isabela de Basi-<br>lan. | dodo                       | June 10<br>July 1 | June 30<br>Feb. 28  |
| Schwable, F.J                           | Second lieutenant, U.<br>S. Marine Corps.           |                                | do                         | Apr. 1            | May 31              |
| Corwine, R. M<br>Seay, Samuel           | Captain, Twenty-                                    | Jolo<br>Siassi                 | dodo                       | July 1<br>do      | Do.<br>Aug. 31      |
|                                         | third Infantry.<br>First lieutenant, Sev-           | do                             | do,                        | Sept. ⊺1          | Jan. 31             |

Collectors of internal revenue, Philippine Islands, from July 1, 1901, and subsequent changes, to June 30, 1902, as shown by reports on file in the office of acting collector of internal revenue, Philippine Islands, at Manila, P. I.—Continued.

|               | -                 |       |           | Term of | service. |
|---------------|-------------------|-------|-----------|---------|----------|
| Name.         | Rank.             | Town. | Province. | From-   | То—      |
| Simonds, L. B | seventh Infantry. |       |           |         |          |

I certify that the above abstract is correct.

ELLIS CROMWELL,
Acting Collector of Internal Revenue, Philippine Islands.

## SUPPLEMENTARY.

Statement of internal-revenue collections and disbursements, as shown by reports on file in the office of the acting collector of internal revenue, Philippine Islands, at Manila, from July 1 to September 30, 1902.

## COLLECTIONS.

|                             |                       | J                      | uly.               | August.            | Septem-<br>ber.    | Total                  | quarter.           | Total dis-<br>burse-                    |
|-----------------------------|-----------------------|------------------------|--------------------|--------------------|--------------------|------------------------|--------------------|-----------------------------------------|
| Town.                       | Province.             | U.S.<br>cur-<br>rency. | Local<br>currency. | Local<br>currency. | Local<br>currency. | U.S.<br>cur-<br>rency. | Local<br>currency. | ments,<br>United<br>States<br>currency. |
| Dapitan                     | Mindanao<br>and Jolo. |                        | \$667.70           |                    |                    |                        | \$667.70           | \$26.25                                 |
| Isabela de Basilan.<br>Jolo | do                    | *********              | 1.85<br>18.88      | \$2,45<br>122,46   |                    |                        | 4. 30<br>141. 84   | 87.50<br>60.00                          |
| PollokZamboanga             | do                    | \$35. 28               | 2, 884. 47         | 1,524.60           | \$1, 256, 12       | \$35.28                | 5, 165. 19         | 159.00                                  |
| Total                       |                       | 85. 28                 | 3, 072. 90         | 1,649.51           | 1, 256. 12         | 35. 28                 | 5, 978. 53         | 282.75                                  |

I certify that the above abstract is correct.

ELLIS CROMWELL,
Acting Collector of Internal Revenue, Philippine Islands.

Office of the acting collector of internal revenue, Philippine Islands, at Manila—Statement of receipts and disbursements from July 1 to September 30, 1902.

## COLLECTIONS.

|                    | July.                | Aug                  | ust.                 | September.           | Total q              | uarter.              |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Source of revenue. | U. S. cur-<br>rency. | U. S. currency.      | Local cur-<br>rency. | Local cur-<br>rency. | U. S. cur-<br>rency. | Local cur-<br>rency. |
| Forestry           | <b>\$</b> 6, 899. 89 | <b>\$</b> 2, 182. 90 | \$1,893.38           | \$13,036.22          | <b>\$</b> 9, 082. 29 | \$14,929.55          |

## DISBURSEMENTS.

|                                    | July.                | JUA AU          | gust.           | Sept              | ember.               | Total q           | uarter.              |
|------------------------------------|----------------------|-----------------|-----------------|-------------------|----------------------|-------------------|----------------------|
| Disposition of funds received.     | U. S. cur-<br>rency. | U. S. currency. | Local currency. | U. S. currency.   | Local cur-<br>rency. | U. S. currency.   | Local cur-<br>rency. |
| Deposited with treasurer           | a \$7, 239. 14       | \$2, 139. 48    | \$1,826.68      |                   | \$12,051.19          | \$9, 378. 62      | \$13, 877. 87        |
| Expense.                           |                      | l               |                 |                   |                      |                   |                      |
| Regular supplies<br>Public printer |                      |                 |                 | \$14.78<br>890.70 |                      | 14. 78<br>390. 70 |                      |
| Total                              |                      |                 |                 | 405, 48           |                      | 405. 48           |                      |

a Balance from June 30, \$346.88.

Office of the acting collector of internal revenue, Philippine Islands, at Manila—Statement of receipts and disbursements from July 1 to September 30, 1902—Continued.

## JUDICIAL ACCOUNT.

## [Local currency.]

| Source.          | July.      | August. | September. | Total<br>quarter.   |
|------------------|------------|---------|------------|---------------------|
| Judicial account | \$1,196.00 |         |            | <b>\$1, 196.0</b> 0 |

Balance on hand, \$1,196.
I certify that the above abstract is correct.

ELLIS CROMWELL,
Acting Collector of Internal Revenue, Philippine Islands.

## FIRST ANNUAL REPORT OF THE SECRETARY OF PUBLIC INSTRUCTION, YEAR ENDING OCTOBER 15, 1902.

865

WAR 1902-VOL 10, PT 2-12

## REPORT OF THE SECRETARY OF PUBLIC INSTRUCTION.

OFFICE OF SECRETARY OF PUBLIC INSTRUCTION, Manila, P. I., November 1, 1902.

The Philippine Commission.

Gentlemen: I have the honor to submit to you the first annual report of the secretary of public instruction, which, except where otherwise indicated, covers the year ending October 15, 1902, and relates to the organization and activity of the bureaus of education, of architecture and construction of public buildings, of public printing, of archives, of public libraries and museums, of statistics of the census, and of the Official Gazette, embraced in accordance with act No. 222 and the acts establishing them, under the executive control of the department of public instruction.

## ORGANIZATION OF PUBLIC INSTRUCTION.

In organizing the system of public instruction in the Philippines, with an incomplete knowledge of the actual conditions of the country, it was not to be expected that the provisions made in the beginning would be found permanently satisfactory. The administration of the affairs of the bureau of education was originally placed in the hands of a general superintendent, who was assisted by 10 division superintendents. The division superintendents resided in the 10 divisions into which the archipelago was divided. Under the supervision of the general superintendent, each division superintendent exercised immediate control over the schools in his division. more teachers were employed and the school affairs of more towns required the attention of the division superintendent, it was found that the 10 division superintendents could not properly perform the work expected of them. Then by an amendment enacted July 24, 1901, the number of division superintendents was increased from 10 to 18. Under this organization nearly 1,000 American teachers were appointed and assigned to positions in different parts of the archipelago. work of placing the teachers where they were most needed the division superintendents rendered valuable assistance to the general superintendent. They made themselves familiar with the conditions in their several divisions by systematic investigation and personal inspection, and were authorized to select from the teachers already appointed, subject to the approval of the general superintendent, such teachers as seemed to them best fitted to establish and conduct schools in the different parts of their several divisions. In the course of time, however, the work required of the division superintendents became too

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great to be successfully performed by them without assistance. supply this deficiency the general superintendent in some cases assigned teachers to act as clerks in the offices of the division superintendents, and in order that there might be some person in each province of the division with whom the division superintendent might correspond and who might perform such work of supervision as might be required of him, a law was enacted on September 20, 1901, providing for the appointment of deputy division superintendents. By this law the deputy division superintendent was required to be a teacher actually engaged in instruction. He was authorized to exercise, under certain limitations, the functions of the division superintendent, but his action was subject to confirmation by that officer. The limitations referred particularly to the power to appoint school-teachers for the municipalities and to fix their salaries, which could be done only by the division superintendent himself. The number of deputy division superintendents was to be determined by the general superintendent as they seemed to be needed in the several divisions, but this number in any division might never exceed the number of provinces in that division. It was originally expected that the work required of the deputy division superintendent might be performed without interfering with his regular work as teacher, and in this view it was required by law that he should be a teacher actually engaged in the work of instruction. The extension of the work of the bureau of education soon demanded all the time and energy of the deputies, and under this demand they were temporarily relieved by the general superintendent from their work as teachers and ordered by him to devote themselves exclusively to the business of organizing and supervising the schools in the several provinces in which they resided. This arrangement had two defects. In the first place, it was not in accordance with the requirement of the law of September 20, 1901; in the second place, it was not sufficiently simple to work with the most economic expenditure of force. The deputy division superintendents corresponded with the division superintendents and these in turn with the general superintendent. In order, therefore, to bring the educational affairs of all parts of the archipelago more directly under the head of the general superintendent and to provide for a more efficient management of the school affairs in each province, an important change in matters of school supervision was made by the law enacted October 8, 1902. Among other provisions, this law repealed the act fixing the number of division superintendents at 18, the law establishing the office of deputy division superintendent, and parts of certain other laws in conflict with the provisions of the act itself. It divided the archipelago into 36 school divisions. eral divisions, except in a few cases, were made to coincide with the In each of these divisions, except those corresponding to the provinces of Benguet, Lepanto-Bontoc, Nueva Vizcaya, and Paragua, a regularly appointed division superintendent was provided for. In each of the four provinces excepted it was provided that the governor should act, without additional compensation, as division super-This arrangement is justified by the fact that in Benguet, Lepanto-Bontoc, and Nueva Vizcaya the majority of the inhabitants are Igorrotes, living in a semisavage state, while the province of Paragua embraces, in addition to the northern half of the island of Paragua, a large number of small islands belonging to the Cuyos and

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Calamianes groups, and contains a limited and scattered population. Assistance in carrying on the office work of the division is provided for by authorizing the appointment of one clerk for each division superintendent. In addition to the teachers appointed for the municipalities by the division superintendent, whose salaries are paid by the municipalities, the general superintendent is authorized to keep in the service of the insular government a force of 1,000 trained teachers for the primary schools and such other additional trained teachers as may be necessary for the provincial schools of secondary instruction. salaries of the teachers of primary schools range from the few dollars received by the Filipino teacher in the poorest pueblo to \$1,500 per For the salaries of secondary teachers an upper limit of \$1,800 per annum has been fixed. The annual salaries of the division superintendents range from \$1,500 to \$2,500; only three of this number, however, receive the highest salary. The salaries of the division superintendents, of the teachers of the provincial schools, of the American primary teachers, and of the clerks in the offices of the division superintendents are paid with funds appropriated from the insular treasury. The offices of the division superintendents are provided by the several provinces.

While under the new organization the number of division superintendents is increased from 18 to 36, the office of deputy division superintendent is abolished, so that the total cost of the work of superintendence is reduced by about 25 per cent and its efficiency is

greatly increased.

In addition to the general superintendent and the division superintendents already provided for, it will probably be found necessary, in view of the exacting duties of the office of general superintendent and the desirability hereafter of his spending considerable time in the several divisions, to appoint an assistant general superintendent to divide with the general superintendent the work of the office and the work of inspection in the field. In making this appointment it will be well to promote to this office, when created, a division superintendent who has become familiar with the affairs of his division and who has shown in his work knowledge, adaptability, and good judgment. On September 25, 1902, Dr. F. W. Atkinson, general superintendent

On September 25, 1902, Dr. F. W. Atkinson, general superintendent of education, presented his resignation to the civil governor, to take effect December 31, 1902. The suggestion here made with respect to an assistant general superintendent may very well be carried out when

Dr. Atkinson's successor assumes the duties of his office.

## THE AMERICAN TEACHERS.

The American teachers have been appointed or selected in general in two ways—either directly by the general superintendent or by persons or institutions in the United States authorized to select a definite number. It is not to be expected that some mistakes would not be made in appointing so large a number of persons in a very limited period, but, considering the whole number of teachers, the quality has been eminently satisfactory. These teachers were not, however, all brought from America, but a number were appointed who were already in the Philippines. Among these latter were included discharged volunteer and regular soldiers, and wives and relatives of officers and civilians. At the outset those who were sent into the

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more remote towns suffered certain hardships, not the least of which was their isolation. Their food was often such as they were unaccustomed to, and the change from the conditions which they had left was often such as to cause homesickness and a certain measure of dissatisfaction with their lot. The long intervals which sometimes occurred between the coming of the mails, and the consequent difficulties of hearing from friends and receiving their pay promptly, tended to develop in many cases a considerable measure of discontent, and when the pay arrived it was, by reason of the depreciation of the local currency, found to be worth less than at the time when they should have received it. In addition to these causes they were also sometimes affected by the difficulties which they encountered in sending money to the United States. But as the monetary difficulties disappeared, as they became adjusted to their new surroundings, as the civil supply stores made available a better quality of food, and as they became more intimately acquainted with the people, they turned to their work with new zeal, and appear, in many cases, to have found in it a high degree of satisfaction. It might be added that the increases in a large number of their salaries during the year tended to impress upon them the thought that their services were, after all, appreciated. The strong desire on the part of the more intelligent Filipinos to have their children educated, and the aptitude of the children to learn have generally made the way of the American teacher easy, and given him or her a high place in the regard of those among whom they worked. This friendly attitude of the people toward the teachers has been met by the heroic efforts of many of the teachers in behalf of the Filipinos afflicted with cholera. When the scourge appeared and the schools were closed, in almost every instance the teacher stood at his post and did whatever was possible for him to do to relieve the sufferings of the people and impede the progress of the disease, and four of them became its victims.

The number of American teachers connected with the bureau of education between January, 1901, and September, 1902, was 1,074, but the highest number on the rolls at any one time was 926. May, 1902, and September of the same year this number was diminished so that on the 1st of September, 1902, there were 845 American teachers This number included the division superintendents in active service. and deputy division superintendents. The total number separated from the service during the period in question, from the beginning of 1901 to the 1st of September, 1902, was 229; 15 of these by death, 2 on account of the death of other persons, 61 by reason of sickness either of the teacher himself or some member of his family, 69 wives of soldiers and other transient residents who had been appointed in the islands, 10 women married, 24 men appointed to civil positions, 3 commissioned as military officers, 8 dismissed or discharged, 7 deserted, and 30 resigned—some of these last for the good of the service, others on account of dissatisfaction with monetary and other conditions, and a few to engage in business or other affairs.

In addition to the American teachers there have been employed in the period in question a large number of Filipino teachers. In view of the fact that some of these teachers were appointed by the municipal authorities before the organization of the public-school system and some since its organization in violation of the provision placing the appointment in the hands of the division superintendent, it has been

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impossible to keep in the general office an accurate statement of the whole number of Filipino teachers in the service at any given time.

In the day schools of Manila in July, 1901, the number in attendance was 5,123. On account of the cholera the number in August. 1902, was 3,044. In the report of last year it was said that at the time there were probably over 150,000 Filipino pupils enrolled in the free primary schools and over 75,000 in actual attendance. It was stated that there were probably 3,000 to 4,000 elementary Filipino teachers, 1,800 to 2,000 of whom were receiving one hour of English instruction daily; that there were at least 10,000 adults receiving instruction in English in the evening schools, and that there would shortly be from 20,000 to 30,000 attending these schools. During the present year there are more than 200,000 Filipino pupils enrolled in the primary schools, about 65 per cent of whom are in actual attendance. number of Filipino teachers appointed by the division superintendents is 2,625 and the total estimated number 3,400. There is a combined teaching force of Americans and Filipinos of 4,227. The night school enrollment for the past year has been about 25,000, and the estimated actual attendance is about 70 per cent of this number. Between 15,000 and 20,000 pupils are already enrolled in the provincial schools of secondary instruction.

A majority of the American teachers now engaged in the Philippines arrived at nearly the same time, and their several terms of service will expire during the coming year. In view of this fact it is imperatively necessary that prompt action should be taken either to place the whole body of teachers who have rendered satisfactory service during their residence in the islands in the classified civil service, or by some other means to assure them of the determination of the government to retain them in their positions. In the beginning a large number of teachers were required on short notice, and it would probably have been impossible to have secured them within the proper time by the means employed under the civil-service law. It was inevitable under the system that there would be complaints about unjust discrimination. The person whose qualifications are inadequate for a given position is not always the person who first recognizes this inadequacy, and when he is left out he sees no reason for being passed over, except a determination on the part of the authorities unjustly to discriminate against In making appointments, however, by the method adopted of giving authority to various institutions and a few officers of the educational system of the United States, each to select a limited number, the authority to appoint was very widely distributed, it being understood, of course, that the general superintendent of education retained also large authority to select and appoint. No discrimination beyond a discrimination on the basis of proper qualifications is known to the government, except that in certain instances special efforts were made to secure teachers of the same religious faith as the bulk of the inhabitants of the islands, but in spite of these efforts the person. having the power of appointment found it impossible to secure as large a number of qualified persons of this class as they were willing to appoint.

## THE FILIPINO TEACHERS.

While the American teachers have already rendered very important services in beginning the work of public instruction in accordance

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with American ideas, it is nevertheless true that the ultimate character of the public instruction in the Philippines must depend on the character of the Filipino teachers which it will be possible to develop. Under the old régime the salaries of Filipinos were insignificant, and at present they average about \$6 a month for women and \$8 a month for men, in money of the United States. The upper limit of these salaries actually paid is about \$25 a month, while the lower limit is about \$1, which in some instances is for long periods withheld. happened that a teacher receiving a salary of \$16.50 a month has hired a substitute for \$4.50, and has lived as an independent gentleman on the remaining \$12. The establishment of the native constabulary, with salaries ranging from \$8.75 to \$18.75, when the ability to read and write is required only of those receiving the highest salary, has naturally aroused more or less of discontent among the Filipino teachers and led them to inquire why a government which can pay its police sergeants the munificent salary of \$18.75 is not able to pay its teachers with equal liberality. This unfavorable contrast may also be made in other cases, for the Filipino teachers are paid less than the drivers and

cooks, and often less than ordinary laborers.

In addition to the fact that the salaries of the Filipino teachers are extremely low, there is the other fact that there is sometimes great uncertainty about the payment. By law the division superintendent is authorized to appoint the Filipino teachers in the municipalities and some of the municipalities have raised the question as to whether they were expected to pay the salaries of teachers appointed by officers not belonging to the municipality. "They argued that since the government appoints the teacher and fixes his salary the government expected to pay that salary. Others, when instructed to pay the salary, have assumed the right to fix it and also to appoint the teacher." Even where there is no question about the obligation to pay, the payments are often made irregularly, sometimes in other articles than money, sometimes at long intervals, and sometimes not at all. It is clear that under a system like this the Filipino teacher can never become a very effective factor in the development of public enlightenment; but as the bulk of the population must in the long run rely upon the Filipino teacher, either the municipalities must rise to a proper recognition of their obligations toward the public school teacher or a more satisfactory arrangement for their payment be made through some other authority. It may also be stated that some means must be taken to inspire the Filipino teacher with a sense of duty with respect to the work to which he is called. A letter from an American teacher in Panay, referring to what happened to his school during the few days of enforced absence by illness, illustrates what is meant in this connection.

"When I returned on Wednesday morning," he writes, "only 2 of my 6 teachers were present and my attendance had dropped from 140, when I left, to 25 when I returned. During my six days' absence scarcely any work had been done. Thursday and Friday there was a big fiesta here, and consequently it was impossible to hold school. This morning I attempted to collect the pupils and get started once more. I find my teachers are fully as badly demoralized as I expected they would be. Maria Garingales was the only one that came on time; Maria Girago came half an hour late and then wanted to get excused for the day. Francisco Girado came in an hour and a half late, and

then only because I sent for him. Norberto Girado was at his home asleep and would not come at all, although I sent for him twice. He did not come to the school, but went to the cock fight instead, and as there is another cock fight to-morrow I have no reason to expect him at that time. All of my teachers, with the exception of Maria Garingales, who is always on time, have of late grown very slack in regard to their attendance. Norberto is an old offender and does not seem to improve. I have done everything in my power to impress upon him some sense of his obligation as a teacher, but during this month it is safe to say that he has been absent half the time."

This is probably a somewhat extreme case, but it illustrates the fact that before anything in the way of social reform can be accomplished through the people themselves there must be breathed into them the spirit of a new life. They must be led to feel a sense of moral obligation in their public work.

## MANILA NORMAL SCHOOL.

During the past year increased attention has been given to plans looking to the development of facilities for preparing Filipinos for more efficient work as teachers. These facilities have been furnished by the Manila normal school, the branch of the Manila normal school organized for the training of Filipino teachers actually engaged in the work of instruction in Manila, in the provisions of the provincial schools for normal work, and in the various normal institutes held during the summer vacation. The Manila normal school is, perhaps, the most important single institution which has been organized within the bureau of education. Its forerunner was the preliminary school organized in Manila while Dr. David P. Barrows was city superintendent of schools. In its present form the Manila normal school was organized by Dr. E. B. Bryan, its present principal. In its beginning its sessions were held in the building known as the "Escuela Municipal," in the Walled City. On account of the occupancy of the building by the Manila grammar school in the forenoon, the classes of the normal school were assembled only in the afternoon. The curriculum covered five principal subjects-English, geography, American history, arithmetic, and science—which were taught on five days in the week, and two subordinate subjects, music, and art. The former was taught on two days and the latter on three days in the week. Prior to January 1, 1902, there were 310 pupils enrolled, of whom 292 were young men and 18 were young women. Here, as in all the schools of the archipelago, it was at first difficult to secure regular and continued attendance, so that with a total enrollment of 310 there was an average enrollment of only 220 and an average attendance of 202. The pupils in the school came from 24 provinces and were taught by 11 American teachers.

The limited quarters in the municipal school building, and the fact that sessions could be held only in the afternoon, made it very clear that new quarters must be obtained at a very early date. On the advice of the secretary of public instruction, the Commission offered to purchase the building belonging to the Assumptionist Sisters, and previously occupied by the army as the second reserve hospital. The building was constructed for a girls' school which had been maintained here by the Assumptionist Sisters with a subsidy from the Spanish

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Government. At the time the offer to purchase was made the Sisters were in Europe and undecided as to whether or not they would return The offer was therefore refused. No other building suitable for the work of the school was known to be available, and it was not thought desirable to wait for the construction of such a building. The secretary of public instruction then recommended that certain buildings which had been erected for the exposition in 1896 be repaired and set apart for the use of the Manila normal school. gave the school quarters at least temporarily adequate and enabled the sessions to be held during both the forenoon and the afternoon. view of the fact that the pupils of this school came largely from the provinces its proper work was hindered at the opening of the present school year in June by the prevalence of cholera in Manila and the surrounding provinces. Most of the pupils were reluctant to leave their homes, and those who were willing to do so found great difficulty in traveling on account of the rigid quarantine restrictions; but in spite of these hindrances, which have in some measure lasted until the present time, 330 pupils enrolled in the early months of the school year, with a prospect that with the passing of cholera the number in attendance would reach 500. In the course of time the relative number of young women has increased. Of the 270 pupils enrolled at the end of August 70 were young women.

In its new quarters the school has been enlarged and the scope of the instruction widened. Fourteen American teachers are now engaged and there has been a corresponding increase in the number of subjects

taught.

## TEACHERS' COLLEGE.

Prior to August, 1902, the schools of Manila held two sessions daily, one in the morning and one in the afternoon. The last hour of the morning session was set apart for the instruction of the Filipino The instruction was given by the American teachers in the schoolhouses where they were severally employed. Given in small groups, without systematic organization or effective supervision, its quality depended largely on the personality of the American teachers. Where the teacher was strong and methodical the work was orderly and effective; where the teacher was weak and lacking in zeal the instruction was fragmentary and unsystematic; but as the purpose of this early instruction of the Filipino teachers was merely to assist them in acquiring a knowledge of the English language, the method adopted, securing close relations between an American teacher and a small group of Filipino teachers, was productive of more or less satisfactory results. In the course of time, however, it became necessary that the Filipino teachers should be subject to a more regular discipline and more systematic instruction. They needed instruction not only in the English language, but also in the various subjects that entered into the curriculum of the primary school. This became manifest at the end of the school year in 1901, when a considerable number of Filipino teachers of Manila had to be dismissed on account of their inefficiency. Some of these were too old to acquire a useful mastery of a new language, and some were indifferent and not in sympathy with the purposes of the government as manifested in its system of public instruction. In order to obviate the necessity of a subsequent resort to this severe method of curing the inefficiency of the city

schools, it was determined that the sessions of the schools for teaching the children should be continued throughout the forenoon, that the afternoon session should be abandoned, and that all the Filipino teachers should be assembled at one place and organized into a normal

school to be held between 3 and 5 o'clock in the afternoon.

Under this plan the 150 Filipino teachers engaged in the public schools of Manila are assembled for five days in the week in the building in the Walled City known as the "Escuela Municipal." They are divided into small sections and are taught by the American teachers regularly assigned to the Manila schools, each section meeting for three periods and receiving instruction in three different subjects in the two hours of the session. The obligation which was imposed on the Filipino teachers to attend the afternoon session of this branch of the Manila normal school was at first thought by them to be a hardship, on account of the difficulties and expense of securing the requisite transportation, but when it was explained to them that this opportunity was offered by the government in order to enable them to increase their fitness for their work, and thus make them worthy to be continued in their positions, they saw clearly that what was required of them was for their advantage. In bringing the instruction of the children into a single period of four hours in the morning, with two brief recesses, the cooler half of the day was utilized for this purpose and they were released from the necessity of returning to school in the hotter hours of the These advantages were more than sufficient to balance whatever disadvantages may have arisen from establishing one session of four hours in place of two shorter sessions separated by a midday intermission. This plan was carried into effect on August 4. Legally this school is a branch of the Manila normal school, and has been conducted under the general direction of Dr. E. B. Bryan, principal of that school. Much of its noteworthy success, however, is due to the tact and energy of the vice-principal, Mr. E. W. Oliver, who has been in actual charge of the institution from its beginning.

## PROVINCIAL SCHOOLS OF SECONDARY INSTRUCTION.

An important step in the development of the system of public instruction in the Philippines was the establishment and organization of the provincial schools of secondary instruction. The law authorizing such schools was enacted March 7, 1902. Prior to this date the bureau of education had been chiefly concerned with the organization of primary As a consequence, many of the more advanced pupils in these schools, who had been taught English, began to entertain serious doubts respecting the possibility of continuing their studies in English in schools of a higher grade, and some of them thought it advisable to resume their studies of Spanish in order that they might be prepared to enter the Spanish schools of secondary instruction. This was particularly true in Manila, where there were several secondary schools which were maintained under the authority of the church. These were the only important schools of this grade that existed in the archipelago at the beginning of the American occupation, and only a comparatively small part of the inhabitants of the provinces found themselves in circumstances which permitted them to give their sons the advantages of these schools. It was advisable, therefore, to meet as early as possible the strong demand in the provinces for schools to which children could

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be admitted on completion of their primary instruction. With the enactment of the law of March 7 the general plan of the system of public instruction began to assume real form. This plan provided that in the course of time the primary schools should exist under municipal authority, the secondary schools under provincial authority, and higher instruction, together with whatever special schools might be established, should be supported directly by the insular government. Schools of secondary instruction were thus to become the peculiar charge of the provincial government. The provincial board was authorized to provide, by construction or purchase or renting, such school building or buildings in the province as in the opinion of the board might be necessary, to be used for the free secondary instruction of pupils resident

in the province.

In view of the rude condition of the provincial population with respect to education and in order to provide an effective and simple organization it was determined that the secondary schools in the provinces should cover the widest range of subjects that it might be found necessary to teach. It was recognized that these provincial schools would furnish the highest grade of instruction that would be demanded by any considerable number of residents of the provinces; that they would become in the course of time the colleges for the people; and that the few who might demand such instruction as is given in a university would seek that instruction either in Manila or in the United It was, therefore, provided by law that the secondary instruction given in the provincial schools might include, in addition to academic and commercial subjects, manual training, instruction in agriculture, and normal-school instruction. While it is expected that ultimately the expenses of equipping and maintaining the provincial schools will be borne by the provinces, it is provided that for the time being the salaries of the teachers in these schools shall be paid from the insular treasury. In their establishment and conduct they are subject to the supervision of the division superintendents and the general superintendent of education. When, however, it shall be determined by law that the condition of finances of a province will justify for the future the payment of the salaries of teachers and all the expenses of supplies and equipment for secondary schools for the provincial treasury, such salaries and expenses shall be met by the several provinces. It was recognized in providing for these schools that certain provinces might not for a number of years be prepared to establish schools for secondary instruction, and it was provided that the provincial board of any such province might appropriate provincial funds for the payment of the tuition in a provincial school in any other province or in the city of Manila of such pupils as might wish to enter such provincial school.

Prior to September 1, 1902, 23 provincial schools had been established in the principal towns of the archipelago, and the work of organizing such schools in 11 other towns was in progress. While English will continue to be the language in which the instruction in these schools is given, an opportunity will be offered to such persons as desire it, for business or social reasons, to acquire also a knowledge of Spanish. By reason of the large part which the Spaniards have played in the history of the Philippines and the fact that the principal sources of our knowledge respecting these islands are in Spanish it will be desirable for many years to come that Filipino scholars and men of

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special cultivation shall, in addition to their knowledge of English, have also such command of Spanish as will make accessible to them the history and information relating to their early institutions. language and its literature, therefore, will constitute one of the subordinate subjects in the curriculum of the provincial school. By authorizing the broadest possible curriculum and by bringing instruction in all of the subjects mentioned under a single organization it is expected that those who have these schools in charge will adapt the work in them to the peculiar conditions of the people in the several provinces where they are established. The wide diversity in the soil, the climate, and the character of the inhabitants make necessary different kinds of instruction for different parts of the islands, and the organization of provincial schools makes it possible for the main work of the school to be adapted to the various needs of the inhabitants. In some instances, moreover, in order to make it possible for students from all parts of the province to attend the provincial school, it has been found necessary to make provision for furnishing them at reasonable rates with board and lodging. This is rendered especially necessary in some places by the extensive destruction of houses during the rebellion. In some parts of the islands the people had heard that Napoleon's great army was defeated in its undertaking against Russia by the burning of Moscow, and burned some of their principal towns as a means of checking the advance of the Americans. They were surprised to find that this means was not effective, that the Americans could sleep out of doors, and that they brought their own food with This useless destruction of buildings has left many important towns without adequate accommodations either for the offices of the government or for the schools. This limitation of quarters imposes upon some of the schools the necessity of providing quarters for at least a certain part of the pupils, and this bringing together boys who are prepared to enter upon their secondary studies and subjecting them to a rational discipline is likely to have a beneficial effect both on their character and their attainments.

## NORMAL INSTITUTES.

The normal instruction in the provincial schools is designed to be so arranged that the pupils who have completed two years' work in these schools may take the last two years of their course in the Manila normal school. Thus the pupils from the provinces will be able to spend half of the four years' course in the provincial school and half in the Manila normal school. This will enable all who desire it to have the prestige of graduating from the school which constitutes the central feature of the system of normal instruction.

Another form of normal instruction is that which has been given at normal institutes held during the long vacation. While the work which has been done by the American teachers in one hour a day devoted to the instruction of individual or little groups of Filipino teachers has produced excellent results, it has been found in the provences, as well as in Manila, that it was desirable to assemble the Filipino teachers in large bodies and to give them more systematic instruction and discipline than was possible scattered in the various pueblos and barrios throughout the provinces. In Manila it has been found possible to assemble the Filipino teachers in the branch of the

Manila normal school and to give them instruction during the afternoon of the days on which they are engaged during the morning in instructing the children in their respective schools, but, owing to the fact that in the provinces the Filipino teachers are scattered over wide territory, it has not been found possible to assemble them except during the long vacation. To meet this difficulty the vacation normal institutes have been established. The first experiments with the vacation normal school were made in Manila, Iba, and Laoag in April and May, 1901. The work of these three schools in 1901 was found to be so satisfactory that during the vacation of the present year a large number of such schools was organized. Although the long vacation generally occurs in April, May, and June, it is sometimes placed a little earlier and sometimes a little later, as may be demanded by the different conditions in different parts of the archipelago. It lasts twelve weeks, at least four weeks of which have been devoted in most of the provinces to institutes for the instruction of Filipino teachers, the plan involving one such institute for each Owing to the difficulties of transportation it has been found impracticable to gather together the teachers from a territory larger than the province. Attempts to assemble all the teachers of a division under the jurisdiction of a division superintendent have failed on this The three provinces of Iloilo, Capiz, and Antique made up the earlier school division of Panay, but only very imperfect and dilatory means of communication exist between them. For this reason a vacation normal institute was held at the capitol of each of these provinces instead of a large institute, which, it was hoped, might embrace all the teachers of the division. There appears to have been some good reason which induced the Spaniards to fix the boundaries of the provinces as we find them. Where these reasons are natural geographical demarkations, they are at present, as they always have been, magnified by the lack of facilities for communication. present government has seen fit to maintain the lines of separation which the Spaniards recognized. This was done in the new organization of provinces, but these lines were at first ignored in the establishment of school divisions. Under the law enacted October 8, 1902, the separate provinces, with a few exceptions, appear as school divisions. Under this new order of things the vacation institute in each province will be directly under the supervision of a division superintendent. The success of these institutes during the summer vacation of this year was interfered with by the presence of cholera and the consequent difficulties of travel. There were, however, 320 American teachers engaged in this instruction, with an attendance of 4,389 pupils, and an average attendance of 3,986.

To supplement the very imperfect education of the Filipino teachers in the provinces the instruction given in the normal institutes embraces the subjects usually taught in the primary schools. These subjects were used not merely to give the Filipino teachers the knowledge they were expected to impart, but also to enable the American teacher to illustrate the method in which the subject-matter might be properly presented. The Filipino teachers have encountered many difficulties in attending these institutes, due chiefly to their small salaries and, in many instances, to the failure on the part of the municipal authorities to pay what was due them. In this transition period the lot of Filipino teachers is not a fortunate one. Formerly they received low salaries,

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but they were permitted to require contributions from their pupils. Now many of their salaries have been somewhat increased, but it is expected that they will collect no more contributions. The increases, however, which in many cases they have received are not equal to the amounts they were accustomed to get from the pupils. Attending a normal institute, therefore, when this must be done at great personal sacrifice, as it often happens, shows a certain amount of professional ambition on the part of the Filipino teachers. This state of things will be remedied later when the graduates of the Manila normal school return to their provinces and by their more enlightened services justify higher salaries.

## MUNICIPAL SUPPORT OF NORMAL SCHOOL STUDENTS.

There are many small towns and villages in the interior of the islands which are too poor to pay Filipino teachers sufficient salaries to induce those of proper attainments to come from other larger towns to engage in teaching, and which have among the inhabitants no persons of sufficient attainments to warrant their employment in the schools. These places are not of sufficient importance to make it wise for the government to support in them American teachers. The inhabitants of these small interior towns or villages are, therefore, without any means for bringing themselves into connection with the educational plans and purposes of the government or of acquiring knowledge of the kind of civilization which the Americans are hoping to develop in the Philippines. The difficulty here presented is a real one, for it is not desirable that so large a part of the population as is represented by these small towns should be left for long without being brought, either directly or indirectly, under the influence of American ideas. To remedy the existing state of things authority was given by act No. 446 to the municipal council to pay out of any funds in the municipal treasury not otherwise appropriated 40 pesos monthly toward the support of one young man and one young woman while attending a public provincial or normal school. It is understood by the municipality furnishing the support authorized by this act that on returning from the normal school the persons in whose behalf these contributions from the municipal treasury have been made should become teachers in their several municipalities whenever their services might be required. In order to secure the attendance from these small towns of persons properly equipped to carry on the work of the normal school and to give promise of being effective teachers, it was provided that the appointment should be in the hands of the municipal councils, but that the principal of the provincial or the normal school should examine these persons at the end of their first month of attendance. passed this examination satisfactorily, they might be retained as students, receiving the assistance provided from the municipal treasury, but if they failed to pass creditably this examination they should be sent back to their pueblo, and other more promising persons be appointed in their stead. Before the passage of this act information had been received from various small towns stating their desire to have the opportunity thus presented for providing themselves with properly instructed teachers. This act was passed so recently that as yet no information is at hand concerning action taken under it,

## SENDING FILIPINO STUDENTS TO AMERICA.

The great need of properly trained Filipino teachers has made of paramount importance the problem of securing them. indicated, the normal school of Manila, with the branch organized for instructing the Filipino teachers of the city, the provincial schools, and normal institutes in the several divisions are at present devoted to the preparation of Filipinos for work in the public schools. In addition to this it would be well for the government to undertake to send to America and maintain in certain normal schools there a considerable number of Filipinos who give evidence of good ability and the other qualifications requisite for a teacher. The academic subjects in which they might receive instruction in America can very well be taught them in the Philippines, but, in addition to this formal instruction, it is impossible to provide here a substitute for the object lessons in American civilization which they will receive in spending three or four years in different parts of the United States. The most valuable lessons of civilization can not be taught by precept, but only by exam-There will be no difficulty in obtaining free tuition in the schools of the required standing, so that the expense to be borne by the government would be confined to the transportation and maintenance of the students for the time being. The services which these young persons would render on their return furnish ample justification for the expenditure on the part of the insular government.

## LANGUAGE OF THE SCHOOLS.

Fuller knowledge of the condition of the Filipinos with respect to language seems to justify the decision formed in the beginning to make English the language of the schools. The great majority of the Filipinos are ignorant of Spanish. This is particularly true of the children. Those who profess to be able to use this language have but an imperfect command of it. The native languages are numerous and so unlike that no one of them can be employed as the common medium of communi-There are no books in any one of them that could be advantageously used in a system of public instruction. The few newspapers that are printed in the native languages do not furnish all the intellectual guidance or stimulus needed by the inhabitants of the islands in their aspirations to be counted among civilized peoples. Of such papers there are only two in Tagalog and two in Visayan, but none in any of the other six dialects of the civilized tribes. Elementary books might have been prepared and printed in the various dialects and made the basis of primary instruction. Pupils having passed over this stage of their cultivation by this means would have found only a barren waste before them. There is no great advantage in learning to read in a language which offers nothing worth reading to those who have acquired the art. Children educated in the common schools with only such means as may be provided in Tagalog or Bicol have still practically no access to sources of information regarding the world. The limits of the province remain their horizon. They are shut out from the advantages enjoyed by their more fortunate fellow-countrymen who have had the means to enable them to acquire a language through which may be derived a knowledge of civilized society. The boy who grows to manhood knowing only a language without a literature finds that as the result

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of his training in school he has not the means for increasing his knowledge, and he very readily falls back into the mental darkness of the semisavage state. The boy who in his school days has learned the language of a civilized nation, even if he has learned nothing else, has put himself en rapport with civilization. Aside from the practical circumstances of his life, it makes little difference whether he learns English, French, German, or Spanish, but it makes a great deal of difference whether he learns French or Tagalog, English or Bicol. makes him a citizen of the world, the other makes him a citizen of a province in the Philippine Islands. If the government were to make the local dialects the media of school instruction, a limited number of the more or less wealthy and influential persons would use the facilities which they can command to learn English for the sake of the additional power or other advantages it would give them in the communities to which they belong, and these advantages or this additional power would tend to perpetuate the prestige and domination of the present oligarchic element in Filipino society. The knowledge of English which the public schools offer to the youth of the islands will contribute materially to the emancipation of the dependent classes and to the development of that personal independence which is at present almost entirely wanting in the great mass of the people, but which is necessary to the maintenance of a liberal government. It may, perhaps, be difficult to change the fundamental ideas of a race, but it is not very difficult, under proper circumstances rendered permanent for a considerable period, for children of one nation in the process of growth to manhood to acquire a complete practical knowledge of the language of a foreign race. The use of a vernacular dialect in the intimate relations of life and of a literary language in the commercial and public affairs is not uncommon. Practically all Filipinos who use the Spanish language in their more important concerns make at the same time more or less use of one or another of the local dialects; yet under Spanish rule no persistent effort was made to give the great body of the people opportunities for learning Spanish, and in many instances not only was no encouragement offered to the acquisition of a knowledge of this language, but positive hindrances were put in the way of acquiring it. The effort of the Americans to give to the Filipinos a knowledge of English is in marked contrast to the policy carried out by some of the European nations in their oriental possessions. This effort has been met by considerable enthusiasm on the part of the people and, considering the brief period during which schools have been maintained, has produced noteworthy results. The pupils in all the schools where American teachers have been stationed are able to receive instruction in English, and in the larger towns most of the Filipino teachers have acquired sufficient knowledge of English to enable them to use it successfully in their teaching. The 150 Filipino teachers of Manila, as students in the recently established branch of the Manila normal school, and the students of the normal school itself use only English in their recitations and reports.

## INDUSTRIAL EDUCATION.

The progress of industrial education has met, and will probably continue to meet, with certain obstacles in the Philippines. The people have been accustomed under their earlier instruction to regard educa-

tion as a means of putting themselves in positions where manual labor is not required. Hitherto the Filipino youth has looked upon the instruction of the schools as a means of preparing him to become a teacher, a civil officer, a clerk, a lawyer, a physician, or a priest. phase of education through which the young man expects to become a skillful workman has lain almost entirely below his horizon. This is not so much a fault of his race as it is a fault of the nation under which he had been a subject for three centuries. Spain has impressed upon the Filipinos her lack of appreciation of honest work and that higher form of skill which comes from systematic education. ever progress, therefore, is made in industrial education must be made in opposition to a strong prejudice; but this prejudice is not thought of as invincible. In fact, the character of the people, the conditions of their life, and the state of their cultivation make it comparatively easy for them to forget. Standing on a stage of civilization distinctly lower than that of the civilized peoples of the West, they are likely in the course of a short time to imitate the members of that nation with whom they are brought into closest relations, particularly when that nation removes all obstacles to their accepting new customs and habits. the course of time, when they learn more about America and come to understand the marvelous progress which has there been made, and that the wealth of the production of that country rests largely on the fact that America is a nation of workers, it is expected that their ancient prejudices will fall away and that they will be inclined to accept, with certain modifications, American ideas with respect to industrial affairs. They are likely to be encouraged in this view by the introduction of machinery and various appliances by which the ratio of human labor to product is diminished. At present they are almost entirely without tools in any way suitable to the cultivation of the soil, and the only carpenters' tools with which they are familiar are those used by the Chinaman and which were antiquated centuries In the public printing office, with its fine modern machinery, they are gradually adapting themselves to the new condition. view of the fact that Americans who receive larger salaries than they ever hoped to receive are not ashamed to work, their ancient aversion to labor is beginning to appear somewhat absurd. One of the delicate tasks of the industrial schools is to break down this ancient prejudice, and on their success in this undertaking depends the possibility of introducing and carrying to successful results the system of industrial education. Hitherto comparatively little has been accomplished. This is due in part to the lack of appliances and in part perhaps to the difficulty of acquiring a knowledge of the Filipino's attitude toward this work and of hitting upon the proper means of overcoming his prejudices. At the same time numerous requests have been received from the provinces asking that facilities be furnished for industrial instruction in some of the simpler forms of work; and to furnish a legal basis for such instruction it has been especially provided in the provincial schools of secondary instruction that the curriculum should embrace manual training. Under this provision steps have already been taken in many of the provinces to provide an industrial department in the provincial school. This, together with the instruction in agriculture provided for by the same law, will enable the provinces to cover the whole range of practical teaching. As there are already between twenty-five and thirty provincial schools established, it may

be clearly seen that provision has already been made for a very wide extension of industrial training, and when each province shall have organized its provincial school the industrial feature of secondary instruction will be as widespread as any other phase of education.

## EDUCATION OF THE IGORROTES.

The presence of a large number of Igorrotes among the interior mountains of northern Luzon makes it impossible for the government to ignore the problem of their education. They do not appear to wish either our religion or our clothes; yet from this we may not safely infer that we are able to give them nothing for their advantage which they may be willing to accept. In their present condition they have many admirable qualities. By their physical development and marvelous powers of endurance they put to shame the thin, weak, and indolent dwellers of the lowlands. They are able to work, and when put to a task perform it with energy without the constant prodding of They are much more honest than many wno have had the advantages of civilization. It is not, however, to be supposed that by a single step they can be advanced to the status of civilization. The only education required by them at the hands of the government is that which will enable them to make the most of the circumstances in which they live, and in which, without material change, they are destined to remain for an indefinite period. It has been thought unwise, except in cases where individual Igorrotes are removed to and live in civilized communities, to give them any other teaching than that which will fit them to perform more efficiently the labor necessary in their rude state. They need to be taught to be better masons, better carpenters, better gardeners and farmers, and more skillful makers of the various articles that are used by them. They need, moreover, sufficient knowledge of a cultivated language to enable them to deal advantageously with the civilized inhabitants by whom they are sur-This ideal is not very high, but it is the highest the Igorrotes as a people can at present attain. Undoubtedly individual Igorrotes, separated from their ancient surroundings, might acquire much knowledge and adopt the customs of civilized men; but as a people, scattered among the mountains, living in very small isolated hamlets, they can make use of only a very gradual way upward. For reasons here involved the education that is being prepared for the Igorrote is a simple form of industrial training, in acquiring which he will not be obliged to depart very widely from his habitual course of life. Care should continue to be taken, however, to impress upon him the fact that the horrible filth in which he lives at present is neither necessary Schools to furnish training in accordance with the plan here indicated have been established in Lepanto-Bontoc and in Benguet, where they are placed under the general direction of the provincial governors, who are required by law to act as division superintendents for their provinces.

## THE NEGRITOS.

Hitherto no attempts have been made to reach, by any educational process, the feeble and declining tribes of Negritos, who lead the wandering life of wild men in the mountains of some of the provinces. They are comparatively few in number and are very near the bottom

of the social scale. They are apparently a hopeless fragment of humanity, not sufficiently advanced to establish and maintain for themselves permanent abiding places, and are therefore ignored in the system of education which embraces the other people of the islands.

## EDUCATION OF THE MOROS.

The Moros, on the other hand, can not be wisely left out of consideration. Like the Igorrotes they manifest little or no desire to place themselves under the civilizing influences which the government may exert. Their religion appears to satisfy their present needs, and they show no inclination either to accept or tolerate any other. Occupying some of the richest lands of the archipelago, they appear to have abundant food, and whatever excitement is needed to contribute to their happiness they find in the intertribal conflicts which mark their history. For generations they have been as they are, and they see no reason why they should be plunged into that uncomfortable stream which we call progress. The knowledge of the wisdom and traditions of their ancestors apparently satisfies them. Instruction among them, to be successful, must start from their point of view, and the instructor has to exercise great care not to do violence to their traditional ideas. In accordance with this view, teaching among the Moros on a limited scale has been undertaken in two schools, one in Zamboanga and another in the island of Joló, but at present the Moros are not manifesting any considerable eagerness to be taught by Americans. many other people in the rudimentary stage of social development, they entertain an exaggerated idea of the importance of their power and popular wisdom. As long as they remain in the delusion that they are invincible, it will not be possible by any system of instruction to break the authority of their inherited views. No change is likely to be made in these views except as a consequence of recognizing the physical superiority of some other people. The education of the Moro must, therefore, follow his awakening to an appreciation of his feebleness as contrasted with the powers of a civilized nation.

## LOCAL SELF-HELP IN EDUCATIONAL AFFAIRS.

It is possible that if no other consideration has been taken account of in the development of the schools and the construction of school buildings, much more might have been accomplished if the funds and forces at the disposal of the insular government had been used more freely. By reason of many generations of subjection to a strongly centralized administration, the Filipinos have failed to develop the spirit of local self-help and the sense of local responsibility in the municipalities and provinces, and in view of the fact that the government here established provides for a certain degree of self-government in the municipalities and provinces, it was recognized that it would be desirable to stimulate the sense of municipal and provincial responsibility as far as this could be done without sacrificing the present too much to the future. It was manifest that the people were especially interested in education and were willing, in many cases, to make extraordinary efforts to secure proper schools. By allowing them to understand that American teachers would be furnished wherever suitable accommodations for schools were provided, the spirit of local

pride was in a measure aroused, and in many cases the municipalities have made noteworthy efforts either to build suitable schoolhouses or to repair those which had suffered some years of neglect. Evidence of the beginning of a healthy activity in this respect comes from various quarters. The Commission, in act No. 74, indicated that \$400,000 might be spent in building and equipping schoolhouses, but only a very small part of this has been actually used, and in view of the improvement in the finances of the provinces it is not probable that large sums will be required by them from the insular government.

Another step tending toward the ultimate development of local initiative in school affairs was taken in the provision for the organization of local school boards. In many places these boards were not organized until very recently, when the division superintendents and the teachers had become acquainted with the people of the various towns and were able on personal knowledge to make a proper selection of persons to serve on these boards. In practice the American teachers, after due observation, make recommendations of persons who by their ability, interest in school matters, and influence in the town seem to be suitable persons to be consulted in connection with the conduct of schools. These recommendations are made to the division superintendent, who appoints one-half of the members of the board. Hitherto these boards have exerted but little influence in the conduct of the schools. This is what might be expected on account of their want of previous experience in educational affairs, but by being associated with the teachers and the division superintendents they are gradually acquiring familiarity with the plans and purposes of the Americans in the establishment and conduct of the public school system. One obstacle which prevents the local school board from exercising any considerable authority or influence in school matters is the very great power which by custom resides in the president of the municipality. The people of the town are practically dominated by him, and as long as custom maintains his influence the school board will be able to exercise very little authority, but the fact that in the school board another power has been created indicates the possibility of its becoming more important and thus curtailing somewhat the absolutism of the municipal president. It is possible, and indeed probable, that this policy of placing the municipalities in a position where their desire for the service of trained teachers has induced them to pursue a plan of self-help has at the same time left a certain number of very poor towns without the assistance that might justly have been given them. In the great majority of cases, however, this policy has had beneficent results, and in carrying it out that phase of social growth has been stimulated which is vital under the system of government that has been adopted. The old régime led all the communities to look to the central government for its countenance and support. Necessary to the success of the new régime is the spirit of local initiative and local independence in economical affairs. policy for the future involves the difficult problem of determining how much assistance may be warranted by the condition of the insular treasury and how much may be afforded by it without stunting the zeal and pride and ambition of the local communities to be self-supporting and independent bases for the upholding of the social and political system.

## INSTRUCTION IN AGRICULTURE.

The organization of the school of agriculture provided for by act No. 74 has been delayed with a view, if possible, to bringing it into connection with the proposed experimental sugar plantation in the island of Negros. While this project was under consideration and investigations were in progress to determine the proper plans for such a plantation it was impossible to fix definitely the site of the proposed Finally, in view of the large amount of work devolving upon the general superintendent of education, and in view of the fact that the bureau of agriculture would have constantly in its service a number of experts who might be used for some part of the year as instructors in the school and at other times carry on their various investigations, it was determined that the school of agriculture proposed for the island of Negros should be placed under the bureau of agriculture, and the government farm at La Granja was selected as its site. thus the school of agriculture is placed under the jurisdiction of the bureau of agriculture, arrangements have been made by which certain teachers in the provinces will be employed to cooperate with the bureau of agriculture in making various experiments and in gathering such information as may be useful in promoting knowledge of the agricultural conditions of the islands. At the same time the law establishing secondary instruction in provincial schools provides for the extension of the curriculum beyond the ordinary course of high school instruction and makes it embrace not only commercial subjects and manual training, but also normal school instruction and instruction in agriculture, which means that the provincial schools may on a larger or smaller scale, as the authorities of the province may determine, carry on instruction and experiments in such branches of agriculture as may be supposed to be adapted to the conditions in the province in which any provincial school is established.

## COMPULSORY SCHOOL ATTENDANCE.

Hitherto it has not been thought advisable to carry out any general system of compulsory attendance on the public school. At the outset of its deliberations on the subject of free public education the Commission took up and carefully considered the question of the desirability of adopting a general law compelling the attendance of children between certain ages either at public schools or at private schools of recognized standing. For lack of schoolhouses and teachers it was impossible to accommodate all the children of school age, either in Manila or in the provincial towns. If, therefore, a compulsory school law had been passed, it would have been impossible to carry it out. In many of the municipalities the municipal officers would have been likely to interpret it as meaning compulsory attendance at a public school, and might therefore have interfered with the freedom of teaching which has been approved, provided that teaching fulfills the condition of a certain standard. Moreover, on account of the poverty and the unsettled condition of the population, a compulsory school aw would have imposed a real hardship on many parents and placed an embarrassing obligation on the officers of the government. Such an order issued by the insular government might very well have removed from the local authorities the opportunity to consider this subject

independently. Under existing conditions the question of attendance at the schools has been brought to the attention of many of the municipalities and they have had an opportunity to exert their local influence in the matter, thus stimulating their sense of local responsibility. This opportunity of the people of the town to act on a project in which they are vitally interested has furnished another occasion in which to develop the spirit of self-help, and this although the towns have not the legal authority to pass ordinances making education compulsory. However, the town has been, in some measure, able to reach and affect this question by the development of a local public opinion in favor of public education. In the course of time it will probably be found desirable, when schoolhouses shall have been constructed and a sufficient number of teachers trained, to pass a general law affecting this question, either making attendance at schools of a certain standard generally compulsory throughout the archipelago or authorizing the provinces or the municipalities to legislate on the subject.

## NIGHT SCHOOLS.

The night schools were originally organized in Manila in September, 1900, for the instruction of persons who had passed beyond the age when they could be expected to attend the primary schools. These were chiefly young men who wished to learn English that they might use it in their business or in clerkships. Filipino teachers also attended these schools to prepare themselves for the contemplated change from Spanish to English as the language of instruction. When the pupils had acquired a sufficient knowledge of English to enable them to use it with some degree of facility in their studies the curriculum of the night school was made to embrace certain subjects that had a practical value for those in attendance. Some of the schools introduced bookkeeping, stenography, typewriting, and telegraphy, and more of them history, arithmetic, and geography. They have been attended by young men wishing to enter the civil service in order to acquire the necessary knowledge of English, and by persons already in the service to fit themselves for promotion to the higher grades.

The immediate and striking success of the night schools in Manila seemed to warrant their introduction into the towns in the provinces. In a large number of places therefore where American teachers were stationed night schools were established and taught by one or more of the day-school teachers. These schools were attended by members of all classes, including the municipal officers and sometimes the governors of provinces, as well as by young men and young women living in the town. They have exercised no little influence in giving the more influential classes ideas respecting the methods and purposes of American education. There have been employed in the Manila night schools many persons not otherwise engaged as teachers, such as persons with the requisite attainments regularly engaged in the civil service, while in the provinces the night schools have been almost exclusively taught by American teachers regularly engaged in the day The demand for night schools, both in Manila and in the provinces, has been strong and constant, and the teachers have been willing to teach in them for a compensation of \$15 a month for three During the past year nearly 500 teachers have nights in the week. taught in these schools, and nearly 20,000 pupils have been enrolled.

Two thousand and fifty-seven of these have been in attendance in the

night schools of the city of Manila.

To correct what appeared to be an abuse of the system, the Commission provided by law that no night school should be maintained in the city of Manila or elsewhere at the public expense in which the average attendance was not at least 25 pupils over the age of 14 years. This section was introduced into an appropriation bill passed on the 14th of July, 1902. This required average attendance was found, after a brief experience, to be too high, particularly in the provincial towns. Owing to the irregularity of attendance in the schools generally a large and unwieldy number had to be enrolled in order to secure the required average attendance. With this large number it was impossible to do as effective work as had been done in the schools with a limited number of pupils. Prior to the enactment the schools had been organized and carried on chiefly by administrative authority. When therefore the law of October 8, making extensive changes in the organization of the system, was passed, it was determined to give the night schools a proper legal status, and to fix the number of average attendance at what seemed to be generally feasible and not too great to interfere with the desired efficiency of the instruction. The provision of July 14 was therefore repealed and 15 fixed as the required average attendance. By this law the general superintendent of education was given authority to establish night schools, but it was required that no night-school class should be maintained at the expense of the city of Manila or the insular government at which the average nightly attendance in each school month under each teacher should not be at least 15 pupils over the age of 14 years. The salaries of the teachers in the night schools, except in the city of Manila, are paid by the insular government. In Manila the expenses of maintaining the night schools are borne by the city treasury.

## NAUTICAL SCHOOL.

The increasing number of pupils in the nautical school and the noteworthy record made by those who completed the course at the end of the last school year seem to justify the plans which have already been formed for the reorganization and enlargement of the institution. These plans involve giving it new and adequate quarters by the sea and providing for it dormitories so that the young men there enrolled may be constantly under the control and discipline of the superintendent of the school. They involve, moreover, erecting suitable buildings on the shore of Mariveles Bay, where advantage can be taken of the excellent water that has been brought from the mountains to the barracks near the town of Mariveles, and where such ships and boats as may be had for the use of the school can lie in perfect safety in all kinds of weather. They also involve giving authority to the several provinces to appoint a certain number of persons to become students in the nautical school, while certain other candidates may be appointed at large by the civil governor. The number to be appointed by each province and by the governor will depend upon the number it is desired to have enrolled and maintained in the school. This organization will entail on the government the expense not only of furnishing instruction, but also of providing quarters and subsistence for the students. Among the advantages, however, of such an organization

may be set down the fact that the young men will form a distinct corps under careful instruction and be subject to strict discipline, and be thus prepared for intelligent service in the bureau of coast guard and transportation as well as on ships engaged in the interisland trade. On October 4, 1902, the Commission, on the recommendation of the secretary of public instruction, adopted a resolution appointing Commissioner Moses a committee of one to confer with the commanding general on behalf of the Commission to learn whether it might be possible to secure a proper site for the nautical school at Mariveles within the lines of the military reservation if it should prove that the only land available for such purpose lay within the reservation. Under this resolution a conference between Maj. Gen. George W. Davis, commanding Division of the Philippines, and the secretary of public instruction was had, and steps taken toward selecting a site for the nautical school on the shore of Mariveles Bay. On the 15th of September Admiral Rodgers, in accordance with instructions from the Secretary of the Navy, detailed Lieut. Commander J. H. Glennon to become superintendent of the school in place of Lieut. Commander J. J. Knapp, who was recalled to the United States.

## SCHOOL OF TELEGRAPHY.

With the establishment of peace and the withdrawal of the bulk of the soldiers from the islands, the military authorities are ready to transfer the telegraph lines to the civil government. In order to be able to undertake their operation the government has found it necessary to make special preparation for the training of a considerable number of Filipinos to become operators. For the purpose of providing this force a school of telegraphy, as a department of the trade school, was opened in Manila on February 12, 1902. The instruments were provided by the Signal Corps of the Army. The opportunities afforded to young men by this instruction were clearly seen, and a considerable number of pupils were enrolled at once. At present there are 74 in the school. Of this number 15 are already able to act as operators in offices. When brought into the service they will be enrolled in the constabulary, since the bureau of constabulary will have charge of the telegraph and telephone lines in the islands. The need very soon of a larger number of operators than will be provided by the Manila school has led to the establishment of two other schools. one at Vigan and one at Iloilo. The school at Vigan is expected to train Ilocanos who may become operators in northern Luzon, the school at Manila to train especially Tagalogs for service in central Luzon, while the school at lloilo will provide instruction for Visayans who will be able to take charge of the stations in the southern islands of the archipelago.

## MUNICIPAL, PROVINCIAL, AND INSULAR SUPPORT OF SCHOOLS.

While the public school system as at present organized provides for primary and secondary instruction and for certain special schools, as yet no important step has been taken to make provision for higher or university education. This form of instruction in a very short time will be imperatively needed, since the students from the provincial schools of secondary instruction will have completed their courses, and

many of them will require opportunity for further study and training. While it may be desirable to send considerable numbers to the United States, where, under the actual conditions of life, they may acquire a knowledge of American civilization, yet for the great body of Filipinos there must be provided in these islands all the opportunities for education which they will ever be able to enjoy. A university, therefore, organized to supplement the instruction given in the provincial schools will be demanded by the Filipino youth. They will need to be taught not only in those legal and historical subjects which will tend to enable them to comprehend and aid in the administration of the government under which they live, but also those practical sciences, such as civil and electrical engineering, chemistry and its numerous applications in manufacturing, and the various forms of mechanical work which lie at the basis of the material progress of the country, and such an institution it will be the duty of the government in the very near future to provide.

For further details concerning the public schools during the past year reference is made to the report of the general superintendent,

annexed hereto as Exhibit A.

## CONSTRUCTION AND REPAIR OF PUBLIC BUILDINGS.

The necessity of repairing many of the public buildings which had been neglected for several years, of enlarging others, and of erecting new ones induced the Commission to send a cablegram, dated May 11, 1901, to the Secretary of War, asking him to appoint a competent architect to become the chief of the bureau of architecture to be created by the Commission. In accordance with this request the Secretary appointed Mr. Edgar K. Bourne, who arrived in Manila October 10, 1901. A few days later, October 18, an act was passed creating a bureau of architecture and construction of public buildings. It was provided that this bureau should have charge of the constructing and repairing of public buildings belonging to the insular government and such other buildings or proposed buildings as might be assigned to it by the civil governor. Mr. Edgar K. Bourne was made the chief of this bureau and charged with the duty of making all necessary plans and specifications for the construction and repair of public buildings. He was also charged with the further duty of providing, in cases where it is required that work shall be done under contract, all means necessary for obtaining bids for the work to be done, and he was authorized to accept bids and award contracts subject to the approval of the civil governor, and to superintend, either in person or through an officer of the bureau appointed for that purpose, all the work of constructing and repairing public buildings authorized by the insular government. The increase in the work required of the architect led to the gradual enlargement of the personnel of his office and the difficulty of finding draftsmen among the Filipinos who were more than excellent copyists led to the necessity of securing American draftsmen by application to the Civil Service Commission in Washington. Immediately after his arrival the architect was requested by the secretary of public instruction to undertake the reconstruction of the building in which it was proposed to install the printing plant. After delays that seem unavoidable in connection with the processes of building in the Philippines, the structure was so far advanced toward completion that the printers

were able to occupy some part of it in May of the present year. Standing isolated in a large lot with the amplest opportunity for the free circulation of air around it and through it, it offers as favorable conditions for work as exist in Manila.

The two most important buildings at present under construction are the addition to the custom-house and the building for the government The increase in the shipping of the port of Manila has made necessary a further enlargement of the facilities for receiving and storing goods. By extending the present building some distance down the river the available frontage for receiving goods from the cascoes and lighters will be increased from 250 to 406 feet, and the crowding and delays which have hitherto been an annoyance both to the merchants and the officers of the customs service will be set aside. The building for the government laboratories is in process of construction on the southeast corner of the exposition grounds. This large tract, extending from Calle Faura to Calle Herran, if existing plans are carried out, will become the center of a number of special schools and laboratories, including the normal school, trade school, and ultimately a university. By ranging the necessary buildings for the several schools, laboratories, and libraries around a great court extending from Calle Faura to Calle Herran, not only the maximum conven-

light, and power to the group of institutions here established.

In the immediate future, in carrying out the plans for the nautical school, it will become necessary to construct buildings suitable for class exercises, for dormitories, and for other purposes incidental to

ience will be attained, but also the minimum cost of furnishing water,

the maintenance of this school.

Whenever the government of the Philippine Islands shall be empowered to meet the imperative necessity of a stable coinage by coining the proposed Filipino peso and the requisite subsidiary coins, it will be necessary either to remodel the existing mint building or to provide an entirely new structure. The existing building stands in the Walled City, which for many years to come will be a less desirable place for either residence or for carrying on any kind of work than

the more open parts of the city outside of the walls.

But for some time to come the construction of schoolhouses, both in Manila and in the provinces, will be the most important work in the line of public buildings. This work, however, devolves largely on the municipal or the provincial authorities. The chief of the bureau of architecture and construction of public buildings may be required, however, to furnish plans for schoolhouses to be constructed by either the provinces or the municipalities. These structures will be necessarily simple and will be designed to meet two essential con-They will be constructed to keep out the rain and to let in as much fresh air as possible. The problem of heating may be ignored, so that there will be no chimneys to construct, and consequently the danger to the crowds of children assembled from fire will be reduced to the minimum. A provision of the law bearing on this subject is that the general superintendent of education shall approve plans made by the chief of the bureau of architecture for the construction of schoolhouses to be built by the municipalities or provinces.

Under the old régime, when the church and state were closely allied, some of the functions of the government were performed by the ecclesiastical authorities, and thus certain buildings now belonging to the

church were in a measure used for the purposes of government. Complete separation of church and state has led to a larger demand than formerly existed for buildings for purely secular use, and for this and other reasons the buildings at the disposal of the government are inadequate to its needs. This has led to the necessity of renting buildings for certain bureaus and for the municipal government, but this arrangement is only temporary, and it will be advisable in the course of time to withdraw from the use of these rented buildings and construct buildings better adapted to the purposes for which they are used.

The buildings at present demanded by the government are sufficient to occupy the attention of the bureau of architecture for a number of

years.

After having made careful observations extending over more than a year concerning the meteorological conditions of the province of Benguet, the Commission finally determined to take steps to provide accommodations for persons in the civil service who might find it necessary to resort to a cooler climate for the recuperation of their health. Having become fully persuaded of the desirability of constructing a sanitarium at Baguio, in this province, the Commission authorized the building of 6 cottages to be used in connection with the convalescent hospital. This was an undertaking of considerable difficulty. In the first place there was no lumber in the province but extensive forests In the second place, the only means of access to Baguio was over a rough trail of about 30 miles in extent beyond Naguilian, the limit of the wagon road. Whatever tools, building material, food, and laborers it was necessary to have in Baguio for this undertaking had to be taken over this mountain trail. All lumber needed in the construction of the buildings proposed had to be sawed by hand from the forest trees in the neighborhood. After considerable expense and much delay a party of 30 Chinese skilled workmen were taken to Baguio, and the work of felling trees and sawing lumber was begun. At the same time a number of Igorrote laborers were engaged to construct roads on the grounds set apart for the sanitarium. Some part of the expense and delay was due to the fact that the undertaking was made in the cholera season, when the movement of laborers and material was subject to the serious restriction of the quarantine. These operations have resulted in the completion of the main sanitarium building, which will accommodate about 60 persons, while a number of cottages, each containing from 3 to 6 rooms, are in process of construction. An incidental result of this undertaking has been to give the rude people of the province object lessons in better methods of building and in training a number of Ilocanos to become more skillful carpenters. From the Igorrotes it was impossible to obtain skilled For the work of road building they were, however, found to be very efficient. Their experience in building narrow trails over the mountains has been in some measure a preparation for the work here required of them.

In the absence of the civil governor the work of repairing the Malacanan Palace was undertaken. This house had suffered very seriously from neglect. Under some portions the foundation had sunk and all portions were seriously in need of repair in order to make it a comfortable dwelling and at the same time to protect the interior from the driving storms. A few thousand dollars were appropriated for this purpose, and when the process of repairing began it was necessary to limit the

work simply to the most necessary changes or improvements. After some months of more or less satisfactory work the undertaking was concluded, with the expectation that the repairs that had been made would permit the building to be used comfortably for still a few years. This building stands on the right bank of the Pasig, in the middle of an extensive lot. For lots similarly situated there is at present a strong demand. Its long river frontage, not far from the center of the city, makes it very valuable as a site for warehouses. It might, therefore, be sold with very great advantage, and with the price obtained it would be possible to purchase suitable grounds and construct a house much better adapted than this to the needs of the civil governor.

Many other repairs and new interior constructions have been under-The semaphore station, used by the bureau of coast guard and transportation for observing incoming vessels and the display of weather and other signals for the benefit of the shipping in the bay, has been almost entirely rebuilt above the foundations. A portion of the treasury or intendencia building has been set apart as a cash room and interior furnishings have been introduced, fitting it for the purpose for which it is designed. The walls about Bilibid prison have been strengthened, the top of the city walls over certain casements have been repaired, extensive improvements and additions have been made to the buildings that have been rented for the civil hospital, new private offices and waiting rooms for the collector of customs and other improvements in connection with the custom-house have been completed, the buildings on the exposition grounds remaining from the exhibition held shortly before the American occupation have been elaborately repaired for the use of the normal and trade schools, and many other additions and repairs demanded by the extension of the government offices have been made.

For details of the work completed and the work now in progress by the bureau of architecture and construction of public buildings, refer-

ence is made to Exhibit B.

## TRAINING OF WORKMEN.

It is desirable that the bureau of architecture and construction of public buildings, like every other bureau in which skilled labor is involved, should be in some sense a school for the Filipinos. bureau, having a certain number of men in various departments of special skill, aims to introduce as assistants or apprentices a number of Filipinos who may be instructed in the use of American tools, and may thus be helped to acquire a degree of proficiency in work which will ultimately justify payment to them of higher wages. If we may judge from the quality of work involved in the making of certain pieces of furniture that have been manufactured in the country, there seems to be good reason for supposing that the Filipino may become, under proper instruction, capable of doing excellent work. The Chinaman has his method of doing things and proposes under all conditions to abide by it. He has little ambition or willingness to adopt a new The Filipino workman, on the other hand, appears to be more ready to accept suggestions and to adapt his efforts to new con-The embarrassing feature of the situation is that the number of Filipino carpenters is extremely limited and there is no prospect that the number will be increased with sufficient rapidity to meet the

increasing demand. Apparently, therefore, the main reliance of builders for some years to come must be on Chinese workmen, and since further immigration is prohibited those in the islands will become more and more inadequate to the performance of the work required, and their exorbitant demands will make the business of building more difficult and less profitable.

## PUBLIC PRINTING.

The fact that the facilities in Manila were inadequate to the work required by the government led the Commission to establish a government printing office. After some correspondence with the Secretary of War, Mr. John S. Leech was appointed public printer on the recommendation of Hon. Frank W. Palmer, Public Printer of the United States Government. Under instructions furnished by the chief of the bureau of insular affairs the machinery and supplies required were purchased and shipped to Manila. The Commission had expressed the wish that a complete printing plant should be purchased, including appliances for stereotyping, electrotyping, and photo-engraving. Schedules of the material required were made in Washington, and bids for furnishing this material were invited. The plant having been purchased, Mr. Edwin C. Jones and Mr. James A. Hogsette were ordered to proceed to Manila to assist in installing the machinery and making provision for the proper storing and caring for the supplies. They arrived in Manila on October 15, 1901. They brought definite information as to the size of the building required for the use of the printing office. Already it had been decided to reconstruct the building formerly occupied by a trade school, and on October 17, 1901, a resolution was adopted by the Commission providing "that the secretary of public instruction be, and he is hereby, authorized to install the government printing plant in the building near the first reserve hospital, used as a trade school under the Spanish administration, and to use such part of said building for a trade school as may not be required for the purposes of the printing office, and to cause to be made all necessary repairs and changes in the present structure." After careful examination it was found to be desirable to add a second story to the building, and on October 29 the Commission passed an act appropriating \$50,000, in money of the United States, for making repairs and additions to the building to be occupied by the public printing office, for grading and laying out the grounds about the building, and repairing the fence surrounding these grounds. This sum was found to be inadequate, and subsequent appropriations were made, making the total cost of the building and improvement of the grounds, up to September 1 of this year, \$89,121.68, in money of the United States. Owing to the difficulties encountered by the contractor in securing the requisite number of skilled laborers, there were unexpected delays in completing the structure. In the meantime, by resolution adopted October 31, 1901, the public printer was authorized to employ such carpenters and masons and other laborers as might be necessary to put in order the public printing building and to install therein the machinery and other appliances belonging to the public printing plant. On November 7, 1901, a law was enacted by the Commission creating the bureau of public printing and providing for the organization of this bureau and defining the duties of the chief of the bureau and his subordinates.

The public printing office as established has its own power plant, with boilers adapted to the use of either coal or crude oil as fuel; it has its own machine shop and gas plant, and each machine is run by an independent motor. Considering the difficulty of obtaining an adequate number of skilled workmen, the bureau of public printing

has already made a satisfactory record.

In order to provide opportunities for young Filipinos to learn the printer's trade, it was determined instead of establishing a class for the instruction of printing in connection with the trade school to introduce a number of boys as apprentices in the public printing office. With this end in view the secretary of public instruction addressed a letter to the several division superintendents of schools throughout the archipelago, asking them to recommend a certain number of boys for apprentices to the bureau of public printing, stating that it would be made the duty of certain employees of that bureau to give them instruction in the art of printing. Several have been recommended and appointed, and are now actively engaged in the different divisions of the bureau of public printing. In this case, as in many other cases where instruction in trades has been offered, a considerable prejudice is found to exist on the part of parents against encouraging their children to learn a trade that involves manual labor. This arises very largely from ignorance as to the economic advantages of skill in the higher trades, and is strengthened by the preference which seems to exist in all countries some time under Spanish rule in favor of clerkships under the government. It is expected that a new and more healthy view in this matter will appear with the passing of the traditions and prejudices of the old régime.

The number of employees in the bureau of public printing on the 15th of October of the present year was 164. Of these, 60 were Americans and 104 Filipinos and Chinese. As a people the Filipinos are physically weak, but here we have a kind of employment making no great demands on their strength, but requiring simply care, good taste, and persistence. The character of the work done by many of the Filipinos is satisfactory, and it is believed that with opportunities and training in connection with the excellent mechanical appliances of the public printing office they will show themselves efficient workmen.

Bills contracted prior to June 30, 1902, on account of the bureau of public printing, were as follows: For equipment, \$124,182.75; for supplies, other than printing paper, \$24,325.61; for paper, \$45,360.92; for transportation and other charges, \$7,441.51; sundries, \$10,137.11, making a total for equipment, material, supplies, transportation, and other charges to June 30, 1902, of \$211,447.90. Of this sum bills to the amount of \$4,432.56 remained unpaid on that date, making the total disbursements prior to June 30, 1902, \$207,015.34. Disbursements for salaries and wages for the second, third, and fourth quarters of the fiscal year 1902 amounted to \$34,489.37, making the total disbursements by the bureau of public printing to June 30, 1902, \$241,504.71. The details of these and other expenditures are set down in Exhibit C.

## ARCHIVES.

The work of the bureau of archives during the past year has been directed to two principal undertakings. The first task has been to bring into more complete order the vast mass of papers that have been

gathered from the various administrative offices and placed in charge of the chief of the bureau. This work is still far from completion, and before it can properly be accomplished more adequate quarters must be provided for the archives. The papers are at present kept in the first story of the treasury or intendencia building, where their deterioration from moisture is much more rapid than it would be in the drier apartments of the second story. In the course of time, however, all available space in this building will be needed for the offices of the treasurer and auditor, and for this reason it is desirable that arrangements should be made as early as may be to provide for the archives proper rooms elsewhere.

The second task has been to furnish from the archives such documents and copies of documents as have been required by the officers of the government and other persons for their information or to settle questions in dispute concerning titles to property and other matters.

In view of the half-decayed condition of some of the older documents it is desirable that steps should be taken to make a selection of the most important of these ancient papers and have them carefully copied and printed, a translation in English being given with the original. The demand on the part of libraries in the United States and elsewhere for reliable information concerning the early and at present obscure history of the Philippines would contribute somewhat toward the expense of such publication. For further information concerning the archives reference is made to Exhibit D.

## THE AMERICAN CIRCULATING LIBRARY.

Moved by patriotic zeal many persons in the United States made contributions of books and money for the establishment of a library which was originally designed as a memorial to those officers and men of the military and naval forces of the United States who have lost their lives in the service of their country in the Philippines. This library was originally under the independent control of the American Circulating Library Association of Manila, and in the spring of 1901 it consisted of about 10,000 volumes. The object of the association was to create a source of instruction and profitable entertainment for all residents of Manila, whether permanent or transient, or of whatever race or nationality, and to disseminate useful knowledge and literary diversion among those officers and men of the military or naval forces who are stationed throughout the archipelago. In enlarging the library a plan was formed, which to a certain extent has been carried out, to establish sections which shall continue to be special memorials to conspicuous men who have fallen in the Philippines.

In 1901 the board of trustees and the executive board of the association proposed to convey the library to the military government and any succeeding government in the Philippine Islands in trust for the free use of the United States soldiers and sailors stationed in the Philippine Islands and all the residents of the city of Manila. This trust was to be administered under the legislative control of the military government or its successor, the civil government of the Philippine Islands, which should make suitable arrangements for the proper care and circulation of the books in accordance with the purposes of the original gifts. It was provided, moreover, that the memorial feature should be perpetuated and that the magazines and

such books as could be spared should be sent to the outlying districts

of the archipelago.

The offer of the association was accepted, and by a law enacted March 5, 1901, it was provided that the military governor should appoint a board of trustees, to consist of five members resident or stationed in the Philippine Islands, two of whom should be members of the Army or Navy of the United States and two of whom should be natives of the islands. Under this law the trustees were charged with the care and custody of the books and other property of the American Circulating Library Association of Manila, with the duty of providing the necessary rooms or buildings, of appointing the necessary librarians, janitors, and other employees, and of making rules for the circulation of the books in accordance with the terms and conditions of the trust.

This library has been open to the public since March 9, 1900. During this period the library has continually increased and at the beginning of October, 1902, it contained 13,000 volumes, almost entirely gifts from America. The later additions have been of excellent quality and seem to indicate that although the bulk of the army is withdrawn from the islands, the library, which had its main original purpose in furnishing a source of knowledge and profitable entertainment for the soldiers, should remain an established institution and become an important public library for residents of Manila. Notwithstanding the withdrawal of the army the number of books taken out during the last months has shown a marked increase. One thousand four hundred and ninety-seven were taken out in July, 1,525 in August, and 1,656 in September. Recognizing the need of more central and better quarters for the library, the authorities have in contemplation providing a suitable building with free and airy reading rooms, in which it is expected the library will come to perform the real functions of a public library; and there are indications that the friends of the institution who gave their time and their energy to its foundation and early support will continue to give their assistance to the work of collecting books with which to insure its continuous growth.

## THE MUSEUM.

Recognizing the advisability of beginning early to make collections illustrating the ethnology, natural history, and commerce of the Philippines, the Commission passed an act October 29, 1901, establishing in Manila an insular museum of ethnology, natural history, and commerce, and appropriated \$8,000 in money of the United States for maintaining the same and paying the expenses of collecting, caring for, and preserving the objects illustrating the ethnology of the Philippine Islands. The museum thus established was placed temporarily under the immediate direction of the chief of the bureau of non-Christian tribes, and he was authorized to expend, from time to time, such sums out of this appropriation as he might find necessary for the collection of the objects authorized by this act to be purchased. Under this act a large amount of material illustrating the ethnology of the islands has been collected, and is now preserved in the building at No. 228 Calle Nueva, now used as a museum. A proper structure to be used as a museum and public library is very much needed at the present time.

One of the divisions of the museum is devoted to ethnology. In a pamphlet issued by the bureau of non-Christian tribes, giving direc-

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tions to volunteer field workers, some space was devoted to the museum, asking the cooperation of teachers, provincial officers, officers of the army, and Americans and Filipinos generally in the work of making representative collections of specimens illustrating the industries, customs, and mode of life of the many tribes living in these islands. In view of the fact that many of the best of such specimens were rapidly disappearing, a special plea was made that such objects as had already been collected might be placed in a public museum rather than be held in private collections. Much correspondence has resulted, some specimens have been secured by purchase and as gifts to the museum, and various small sums of money have been placed, largely

with teachers, for the further collection of specimens.

It was soon apparent, however, that the best way to make collections was to send into the field for that purpose representatives of the museum who would be careful to gather all the necessary information relative to the objects collected. All expeditions made by the bureau of non-Christian tribes serve also as collecting trips for the museum of ethnology. A limited amount of exceptionally good material has already been secured. The first collecting was done in December, 1901, among the Moros of Sulu and Mindanao, by Dr. P. L. Sherman. who secured nearly 300 specimens of the implements of industry, arms. dress, and other manufactured products of the Moros. In the same month Maj. W. H. C. Bowen, then governor of Abra Province, in an expedition through the south and east of that province, gathered about 100 specimens of Tinguiane art and manufacture. Expeditions conducted by the bureau of non-Christian tribes through Benguet, Lepanto-Bontoc, Nueva Vizcaya, and the Cagayan Valley, begun in June and not yet ended, promise rich results in the matter of ethnological collections among the Igorrotes and other tribes of those regions.

Among the gifts to the museum may be mentioned specimens of Igorrote shields and wood fiber blankets by Mr. R. H. Morley. Though properly belonging to the field of natural history, here, too, may be mentioned a collection of birds' eggs presented to the museum

by Judge Ignacio Villamor.

It is the aim of the museum of ethnology to obtain specimens of every article made or used by every tribe in the archipelago. A definite plan will be followed in the display of these objects similar to that adopted by the United States National Museum, using the family as a unit. This is a work that will require many years for its accomplishment. Many things possessing an ethnologic interest are doomed to disappear with the progress of civilization, but before they disappear special effort will be made to secure specimens to be preserved in the museum.

Another division of the museum is devoted to natural history. Work in this branch began November 25, 1901, with the appointment of a collector of natural history specimens and a native assistant. Thus far the specimens collected have been chiefly birds and mammals. The collectors accompanied the secretary of the interior and the commissioner of public health on a trip made in December, 1901, for the purpose of selecting a site for a leper colony, and made collections on the islands of Mindoro, Cagayan de Jolo, Palawan, Cuyo, and Culion during brief visits made to the several islands mentioned. During this hasty trip 187 bird skins were secured, including two specimens

of an undescribed Chibia from Cuyo. Two specimens of an unde-

scribed squirrel shrew were also obtained in Cuyo.

During February and March five weeks were spent by the collectors in work at the base and upon the steep sides of Mount Mariveles. in the province of Bataan. The hitherto unexplored island of Ticao was then visited, and an exhaustive collection of its birds was made, after which a considerable collection was secured on the neighboring island of Masbate.

The collectors are at present working on the island of Lubang, north of Mindoro. Collections have never before been made on this island,

and interesting results are anticipated.

A small collection of the rarer highland birds of Luzon was made in Benguet in July by the secretary of the interior while absent on sick

leave and donated to the museum.

One thousand two hundred and ninety-one bird skins have thus far been collected, the number of species represented being 209. A considerable number of the rarer land birds of the Philippines are included in this collection, and in several instances where species have hitherto been shown only of individuals of one sex individuals of the other sex have been secured.

Seven species have been added to the list of birds known to inhabit the Philippines. Five species have been added to the known avifauna of Luzon, 1 to that of Mindoro, 3 to that of Culion, 1 to that of Palawan, 12 to that of Cagayan de Jolo, 22 to that of Cuyo, and 10 to that of Masbate, while from the island of Ticao 91 species have been recorded.

Two bulletins, one setting forth in detail the results thus far obtained and the other giving a list of specimens offered in exchange, have been

sent to the public printer.

It is proposed to send the collectors in the near future to the Batanes and Babuyanes islands, between Luzon and Formosa, and to Apo, Banton, Burias, Polillo, and the Camotes group, and as opportunity offers they will visit the almost unknown highland regions of Mindoro, Palawan, Mindanao, Biliran, and Panay. Special attention will be given to the gathering of the material necessary to settle problems of geographical distribution which are as yet unsolved.

A good beginning has also been made in the field of entomology, and the cooperation of an unusually well-trained and enthusiastic American teacher now stationed on the island of Negros has been secured in the work of collecting specimens. So far about 10,000 specimens, representing nearly 1,000 species, have been collected, but are yet to be classified. Outside of these two lines of natural history nothing has

so far been attempted.

A third division of the museum is devoted to articles illustrating industry and commerce. Active work in the commercial museum was not begun until July, 1902, when the division of commerce was organized and placed in charge of a clerk chosen especially for this task. To acquaint himself with the work of similar institutions, the chief of the bureau of non-Christian tribes visited in the past year the commercial museums of Japan at Tokyo, Kyoto, and Nagasaki, the Philadephia Museum of Commerce, and the recently inaugurated Pacific Commercial Museum, of San Francisco.

With the advent of peace and appropriate legislation capital will

seek investment in the Philippines. The commercial museum thoroughly equipped with a collection of the products of the islands, an accurate knowledge of their needs for improved methods and machinery, and complete, comprehensive, and reliable data concerning their productive resources and their domestic and foreign commerce will be of great value not only to investors, but more especially in giving direction to the intelligent and economic development of the resources of the archipelago.

The following is an outline of the work already undertaken:

1. The collection and exhibition, both in crude and manufactured form, of the commercial products of the islands.

2. The collection of data concerning the resources of the islands.

3. The collection and exhibition of the articles imported from other countries.

4. The collection of data concerning commercial possibilities, especially in the Orient, with a view to the extension of the markets for

Philippine products.

It is the aim of the commercial museum to use the data and exhibits thus collected to aid persons in the intelligent development of the resources of the archipelago, and to aid in the extension of the domestic and foreign trade relations of the islands. The museum is in correspondence with 22 United States consuls in the Orient, with all the chambers of commerce, and nearly all the important business firms in the city of Manila, and with some of the foreign consuls in Manila for the purpose of collecting desirable information and encouraging cooperation. Correspondence has also been begun with the commercial museums of Philadelphia and San Francisco and with the four commercial museums of Japan.

In addition to making collections in the field, the work of reading and indexing all publications bearing on the resources and commercial interests of the Philippines has been undertaken and an index established of all information received from correspondents. The information gathered will be made the basis of bulletins, which will be published from time to time for distribution in the United States and elsewhere. As soon as the collection of products warrants it exhibits may be exchanged with the commercial museums of the United States and other countries. Also representative exhibits of the most important products of the Philippines will be placed in the best markets

abroad.

## STATISTICS.

After the resignation of Mr. Carl C. Plehn as chief of the bureau of statistics on the 1st of March, 1901, the clerks of this bureau were transferred to other bureaus, and the work was for the time being suspended. The unsettled condition of the population, the abnormal state of trade, and the desirability of minimizing the expenses of the government made it appear advisable to delay the reorganization and expansion of this bureau. In December, 1901, however, Dr. Manuel Xerez Burgos was appointed clerk in the bureau of statistics and was given possession of the records and material of the office, and directed to gather and put in proper order such statistics concerning the Philippine Islands, their population and economical and social affairs, as might be desirable to publish and present at the proposed exhibition at St. Louis. When it became necessary to take the census of the islands

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under the act of Congress of July 1, 1902, it was deemed advisable to do this by a temporary organization rather than to intrust it to the bureau of statistics sufficiently enlarged for the purpose.

#### THE CENSUS.

In conformity of the act of Congress approved July 1, 1902, entitled "An act temporarily to provide for the administration of affairs of civil government in the Philippine Islands, and for other purposes," the Commission, on October 6, 1902, passed act No. 467, to provide for taking a census; and on the same day, by authority of the President of the United States, appointed Brig. Gen. J. P. Sanger, U. S. Army, director of the census, and later, on the 16th of October, appointed Henry W. Gannett and Victor H. Olmstead, of Washington, D. C., assistant directors.

The census will include all the islands and their inhabitants as far as

may be practicable.

The inquiries relating to the Christian tribes will be classified by municipalities and barrios, and will include the number of persons in each by name, color, sex, age, conjugal condition; whether deaf, dumb, blind, or insane; nationality, citizenship, occupation, education, and the ownership of houses. The agricultural schedule will inquire as to the race of owners and renters of farms and plantations, and the proportion of each; rentals, and how paid; total area of farms and plantations; area cultivated prior to 1896, and now; wooded area and character of trees, as high or low; number of live stock of all kinds; and the amount and value of the crops for 1902. Schedule No. 3 is devoted to the schools, whether public, private, or religious; scope of instruction, and number, kind, and capacity of school buildings; amount paid in rentals; number, nationality, and religion of teachers; race and number of free and paying pupils; average attendance, and the number able to speak and understand English and Spanish. Schedule No. 4 will show the mortuary statistics of each municipality in 1902, as far as may be. Schedule No. 5 will show the social and Schedule No. 6 the industrial statistics of each municipality. No. 7 is for the non-Christian and wild tribes and covers such general statistics as are probably obtainable, but no attempt will be made to enumerate such tribes individually, except where they are tractable, accessible, and live in compact communities. It is proposed to collect the statistics of the Moros through the commanding general, Division of the Philippines, and the admiral of the navy commanding, as they are under military and naval control. It is not practicable to determine on what day the census will be taken, but it will not be later than April 1, 1903, and possibly earlier. Meanwhile, the personnel will be appointed and thoroughly instructed, as any attempt to instruct them after the census has been commenced will be futile.

#### THE OFFICIAL GAZETTE.

The publication of an official gazette under the general direction of the department of public instruction was authorized by an act passed September 2, 1902. The immediate management of this periodical is in the hands of an editor who was appointed by the civil governor, by and with the consent of the Commission, and who is assisted by a number of clerks. It is made the duty of the editor to receive, collect, and prepare for publication the various laws, orders, decisions, and other public documents which it is designed to publish in the Gazette; also to receive subscriptions from private persons, corporations, and provincial and municipal governments; to collect the amounts of such subscriptions and to deposit the same in the insular treasury; to distribute or cause to be distributed copies of the Gazette to the various subscribers; and to perform such other duties in connection with the publication of the periodical in question as the secretary of public

instruction may direct. The Official Gazette is published weekly in two parts, one part in English and the other in Spanish. It is intended to include in the Gazette all laws and all resolutions of a public nature issued by the insular legislature, all executive orders, certain decisions of the supreme court and the court of customs appeals, or abstracts of such decisions. and such other documents as are usually published in an official gazette which may be designated for publication by the secretary of public instruction or which may be recommended for publication by the editor and approved by the secretary of public instruction. By the wide circulation of this periodical it is designed to convey to all persons interested, both in the cities and the provinces, a knowledge of the form and operations of the government; but there is a real difficulty in spreading information in these matters that is not overcome by this publication, for only a comparatively limited number of the mature persons in the provinces understand either English or Spanish. A project to issue the laws and other public documents in the dialects used and understood by the people was found on consideration to be impracticable on account of the large number of such dialects. course of time, however, the thousands of schoolboys in the islands who already have a certain knowledge of English will acquire a sufficient proficiency in that language to become the interpreters for the people, and through them much information will be conveyed to that large part of the population which now understands neither English nor Spanish, and to whom, consequently, the laws and records of the government are a closed book.

Respectfully submitted.

BERNARD Moses, Secretary of Public Instruction.

# APPENDIX A.

# REPORT OF THE GENERAL SUPERINTENDENT OF EDUCATION FOR THE YEAR ENDING SEPTEMBER 1, 1902.

Manila, P. I., September 16, 1902.

Hon. BERNARD MOSES,

Secretary of Public Instruction, Manila, P. I.

Sir: In compliance with your direction in letter of the 4th instant, I have the honor to submit the following report of the operations of my office from October 1, 1901, the date of my last report, to the 1st of September, 1902.

## STATUS OF WORK OCTOBER 1, 1901.

The last report closed with 765 teachers in the field, of whom 572 had arrived and started for their various stations within a month of the date of the report; several of the division superintendents accompanying the teachers were new to their fields, and some divisions were in the care of teachers temporarily appointed, while awaiting the arrival of the regular appointees; vacation normal institutes had been held in Manila, Iba, and Laoag; the Manila normal school, after tentative work under one of the Manila teachers, had been organized under Dr. E. B. Bryan on September 1, and was holding sessions in cramped quarters and during the afternoons only; the Manila trade-school teachers had arrived, the course had been laid out, and buildings were being repaired for its use; the agricultural school in Negros had received consideration and one teacher was on the field, and an appropriation had been made for preliminary experimental work; the native teachers were receiving one hour's instruction daily in English and school management; the office of the bureau had just been moved to the headquarters of the civil government; the privilege of purchasing supplies at the army commissaries had been cut off and the civil supply stores were being organized to supply the need; schoolbooks and supplies which had just arrived were being rushed to all parts of the islands; one death had occurred among the teachers; examinations of applicants in the islands were being made more rigid; night schools were being organized in the provinces and in Manila, and many of the figures relating to school population, enrollment, and attendance necessarily were only estimated.

## THE YEAR'S WORK.

The past year has been a busy one, and the educational movement has gone forward with great strides in spite of many difficulties entirely fundamental in character.

Briefly, the tangible results since October 1, 1901, are:

A deputy division superintendent has been appointed for each province; 926 American teachers, including division superintendents and deputy division superintendents (the maximum number at any one time) have been engaged in school work, and thus instruction in the English language has been provided for in about 1,838 schools, in which it is estimated over 200,000 children are enrolled; 400 night schools for adults and those unable to attend during the day have been opened; high schools have been established in 23 provinces, with an enrollment of over 1,500; an enormous quantity of schoolbooks, school supplies, and a few thousand modern school desks have been distributed. Through the efforts of the division superintendents, whose duty it is to appoint native teachers, salaries of Filipino teachers have been increased, and a definite announcement has been made to them that the American teachers are here not to displace them, but to prepare them to take charge of their own schools. The Filipino teachers have received daily instruction in English, and in addition to this, when they have progressed sufficiently with the language itself, have been taught the common branches and the methods of teaching these. Vaca-

tion normal courses have been conducted in the various school divisions to train the native teachers. Courses in normal instruction are now provided for in the provincial high schools. Industrial instruction has not progressed rapidly, but the industrial school in Manila has at present a steady attendance of 149. Industrial instruction in rather an elementary way also forms a part of the regular work of the provincial high schools. Plans for trade schools in Benguet, Lepanto-Bontoc, and Paragua provinces are maturing, furthered by a regular appropriation for this work which is now available. As a means of preparing the Filipino for work in the signal corps, telegraphy is now a branch taught in the Manila trade school. The present number pursuing this branch in day and evening classes is 85. An art course has been arranged for in connection with the Manila normal school as a preliminary step, it is hoped, to the establishment of a school of fine arts in the future.

Every portion of the archipelago has been visited by some member of the bureau and the peculiar conditions and special needs of these localities investigated. Circulars of inquiry have been sent out to the provincial governors, presidentes, superintendents and teachers, and a mass of valuable data is accumulating. The needs and conditions of the different provinces, and in some cases the different parts of a province, have been studied carefully in order that the greatest amount of good may be given to those whom we have been set the task of educating. Transportation is an important factor. Very inadequate are the facilities of getting about in this archipelago, made up of several hundreds of islands, extending from north to south

over about 15 degrees of latitude.

The church and religious affiliations, the seasons of harvesting, the customs and notions that have been handed down for centuries, and last, but not least, the natural inertia of the people, are all conditions which must be reckoned with and most carefully considered, necessitating different methods, different work, and different sessions in the school year in order to obtain the best results.

The following table gives some of the more important data concerning school

divisions:

| Number of school divisions                                                   | 7  |
|------------------------------------------------------------------------------|----|
| Estimated total area, square miles                                           | ., |
| Number of elementary American teachers in the field                          | 1  |
| Number of American teachers en route or awaiting transportation 39           | ,  |
| Number of secondary American teachers                                        | )  |
| Total number of American teachers and division superintendents in the field. | 7  |
| Number of Filipino teachers appointed by division superintendents 2, 625     | 5  |
| Total number of Filipino teachers (estimated)                                | )  |
| Size of teaching force, American and Filipino 4, 247                         | 7  |
| Number of children enrolled in day schools (more than) 200, 000              | )  |
| Night school enrollment of past year (estimated)                             |    |

### THE FIELD AND THE WORK.

## THE FIELD.

To give a complete survey of the field and the many factors which enter into the school problem would be very interesting, but would necessitate much time and space. A few extracts from reports will be given, showing in a measure some of the difficulties and the diverse features of the problem. As the center of the archipelago, and the portion most cosmopolitan in its make-up, work in the city of Manila is summed up as follows:

"There are employed in the Manila public schools 48 American teachers. Of these, 5 are engaged in grammar school work with Filipino students, 9 are employed in the American grammar school, 1 is employed in the Chinese school, and the

remainder are employed with Filipino teachers in the elementary schools.

"Of the Filipino teachers employed in the city 80 are men and 64 are women. Two of the men are engaged in giving instruction in drawing; 1 of the women is a leper and is engaged in teaching the inmates of the San Lazaro leper hospital. In addition to the foregoing, 2 Chinese are employed in the Chinese public school on Calle Asuncion.

"There are maintained in the city 38 schools, including the American grammar school and the 2 grammar schools for Filipinos. In a few instances 2 schools are located in the same building, and the number of schools is therefore greater than the number of school plants, there being 30 of the latter.

"On account of the prevalence of cholera at the opening of the schools on June 16, 1902, and its slow abatement, also on account of antagonistic ecclesiastical influences exercised during vacation, the schools did not receive the desired matriculation, but,

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contrary to the records of the preceding year, the number of matriculants has gradually increased, so that on August 30, 1902, there were enrolled in all the schools 3,044 students.

The attendance has been irregular, as is usual during the rainy season, but com-

pared with the previous year is exceedingly gratifying.

"About ten days before the opening of the schools, on June 16, a request was received to discontinue the supervisory plan prepared for the Manila schools and to continue the previous arrangement of assignment of the American teachers to individual schools. This request was compiled with at once.

"The change from two sessions per day to one solid session in each forenoon went into effect August 4. By this arrangement the hour previously devoted to the instruction of the Filipino teachers in each school was abandoned and the teachers are brought together for two hours' daily instruction each afternoon, from 3 p. m. to 5 p. m., in the Escuela municipal. While this works serious hardships to the Filipino teachers on account of the lack of suitable transportation facilities in the city, still much benefit is derived from this common assembling and instruction."

The following extracts from report by the division superintendent of the provinces of Ilocos Sur, Union, Lepanto, and Benguet may be considered as fairly typical of the diversity of conditions and difficulties throughout the archipelago. This division includes not only some of the most thickly settled and progressive portions of the country, but also includes some of the uncivilized tribes, the education of which

presents difficulties greater than the work among the American Indians. "Coast plateau.—The coast plateau is just safely above sea level, is free from swamps, is productive to the sea edge, has an average width of 4 miles, extends north and south the entire length of the division, and includes the greater portion of the province of Ilocos Sur and about one-half of La Union. The soil of this plateau consists of sand loam and alluvial deposit from the hills. In northern Ilocos Sur it is light, thin, and poor. There are strong indications that the formation of this plateau is relatively modern. The present base line of the mountains beyond a doubt at one time formed the coast line of the China Sea. In central Ilocos Sur, at a point near Narvacan, where the mountains meet the sea, strong proofs of this theory are found. At this place coral rocks may be seen in the side of the mountain 50 feet or more above the sea level.

"Climate.—The climate of this plateau is generally healthful. Malaria is uncom-A fever called 'dengue' is apt to affect settlers, but it is of short duration In the last five months, which include the hot season, the health and not dangerous. of Americans has been almost perfect. Among forty American teachers I recall only five cases of sickness, and those so simple as to amount to hardly more than a slight indisposition. During the hot season smallpox is not uncommon among the natives. Its general spread, however, is largely due to improper sanitary conditions and lack of perfect quarantine regulations. Prickly heat, so common farther south, is seldom

"There are two principal seasons, wet and dry. During the dry season there is practically no precipitation. The weather is hot, but not enervating, and growth of In some sections growth is forced by irrigating with water from vegetation is slow. During the rainy season a great part of the country is under mountain streams. The mountain streams become raging torrents, carrying away roads and making travel almost impossible. The rains begin about June 1 and bridges, and making travel almost impossible. continue until December. These rains during the months of June, July, November, and December are moderate. During August, September, and October they are very heavy and almost incessant.

"People.—The principal inhabitants of this coast plateau are Ilocanos. They own, occupy, cultivate, and control the greater portion of the arable land in Ilocos Sur and La Union. Along the base of the mountains are a number of small barrios or 'rancherias' containing Tinguianies, perhaps three thousand in number. Here we also find perhaps two thousand Igorrotes and less than two hundred Negritos. The

latter are harmless, nomadic, and are rapidly dying off.

"Ilocano.—The Ilocano, I consider, is the most desirable native in Luzon. He is kindly, domestic, not unreasonably ambitious, and seems well disposed toward While possessing perhaps less energy than the Tagalog, he more than Americans. supplies the deficiency by being satisfied to remain at home, till the soil, and educate his children. In the last report of the Manila Normal I notice that Union Province is more strongly represented in its classes than any other province in the Archipelago.

"In general physical characteristics the Ilocano does not differ from the rest of the His face is more pleasant than that of the Tagalog and his stature is perhaps a trifle greater. The home life of these people is peaceful and pleasant.

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There are, as in all countries, the two classes, rich and poor. Here, as in most countries, the rich man rules and exacts from the poor; but here, unlike the custom in many countries, the rich support the poor in time of need. The mendicant is seldom turned from the door. The common 'rice paddy hombre' may feel reasonably certain that some of the good things of the flesta will find their way to his table. These people are Christians and have a language and grammar of their own. Spanish is spoken fluently by only the best educated class. In many sections people speak nothing but Ilocano. Their morals are reasonably good. In their dealings with each other they are honest. In method and business instinct they are certainly not American, but much of our criticism is unjust because based upon an imperfect knowledge of conditions and customs.

"Perhaps the best quality possessed by the Ilocano is his peaceful disposition. He is not a warrior by choice. During the days of Spanish rule the Ilocano provinces were quiet and easily managed. Our own experience has been similar. The fighting which was done here was really forced upon the people by their warlike neighbors from the south. It is stated by Spaniards that during a former insurrection practically all Spanish troops were taken from the Ilocano provinces, the natives not

being disposed to cause trouble.

"The people commonly included under the term 'Ilocano' may be divided into three classes. The first and I believe the most substantial class consists of the pure blood natives. The next class in point of desirability is the Spanish-mestizo. The third class and the one with which I have experienced greatest difficulty and the members of which show least inclination to accept the American idea is the Chinese-

"The pure-blood native Ilocano is a rather sturdy individual. He is satisfied to work and confine himself to practical things. His ability is not less than that of the other two classes mentioned, as is shown by the advancement made by the native children in school, as well as by the business and professional ability of men of this class who hold prominent positions in the provinces.

"The Spanish-mestizo seems to have so much of history and tradition inseparably connected with him that he is able to acquire new ideas only after a thorough course

of forgetting.

"The Chinese-mestizo is an exceedingly difficult fellow to manage. He combines the keenness and stolidity of the Chinaman with the smoothness and secretiveness of the native. The combination is not a particularly pleasant one. The greater portion of the trouble that Americans have experienced in these provinces has been

caused by this class.

"Tinguianie.—The Tinguianie is a strange person even in this country of strange He occupies the low foothills between the mountains and the coast. general physical make-up he is rather superior to the people of the coast. The limbs of the latter, including Pangasinans, Tagalogs, and Ilocanos, are, as a rule, thin and bony. Those of the Tingulanies are plump, well rounded, and symmetrical. In carriage they are erect, graceful, and more easy in their movement than the Ilocanos. Many of these people very nearly approach the European standard physically. head is well shaped; the face is long rather than broad; the cheek bones are not prominent; the eyes are bright and pleasant, and, above all, the disposition is bright and cheerful. The pleasant laugh which greets the visitor in a Tinguianie rancheria presents an agreeable contrast to the polite formality of the Ilocano or the animal-like stolidity of the Igorrote. A few of the Tinguianies are Christians, but the greater number of them belong to the class known as 'infleles' (unfaithful).
"The capacity of Tinguianies for education is unknown, schools not yet having

been established among them. My impression is, however, that they can learn easily. The Tinguianie is not an aggressive person. He does not impress me as one who would contend strongly for his rights. This is perhaps the reason why he clings to the low foothills between the Igorrotes and Ilocanos. He is satisfied to be allowed to remain alone. His face, though pleasant, indicates a lack of the aggres-

sive element necessary for a successful contest among opposing races.

"As to the origin of these people but little is known. The general impression is that they are descendants of the Chinese fillibusters who, in the sixteenth century, attacked Manila. They were driven off by the Spaniards, and came north and settled at the mouth of the river Agno, in what is now Pangasinan. Later a Spanish expedition was sent from Manila against them; they were defeated and dispersed among the mountains. The Tinguianies are said to be more directly related to the Chinese than to any other race in the islands. Another opinion is that these people

nearly represent the pure Malay type.
"The dress of the Tinguianie is almost the same as that of the coast tribes, with the exception that the trousers of the men are longer and fit the leg more closely,

and that the skirts of the women leave more of the lower limbs exposed. A curious custom of wearing beads exists among the women. The forearm of an unmarried woman is completely covered with rings of brightly colored beads. After marriage these rings extend to the shoulder. Some of them are very beautiful, and have been handed down from generation to generation as heirlooms. It is rarely that

they can be purchased.

"Many interesting customs exist among these people. The symbolical enters largely into most features of their life. They have a number of graceful and interesting dances which are executed in this connection. One of these is executed by girls varying in number from eight to sixteen. They form in two ranks. The ranks face each other and the girls in each rank lock arms and move backward and forward and from side to side, keeping time to a weird and not unpleasant song, in which they all take part. They have dances to celebrate birth, others for death, others

which are used to propitiate the particular spirit whose assistance is needed.

"The religion of these people is peculiar and difficult to secure information upon. Ancestor worship exists, but not to such an extent as among the Igorrotes. have small wooden images different from any found upon the coast, to which they attach such great value that I am disposed to believe they are objects of worship.

"The Tinguianie has no disgusting habits. He drinks a liquor of his own produc-

tion and becomes very happy. While in this state he sings, or croons rather, in a high, quivering voice, which, coming from a big, powerful fellow, as is often the case, seems incongruous in the extreme. He seems easily satisfied in his choice of musical instruments, as in all other things. It is not at all uncommon to see a big man sitting contentedly rasping upon a tiny fiddle made of bamboo. The nearest

imitation of music of which these instruments are capable is a faint squeak.

"The morals of these people are good. Stealing is very uncommon. They have marriage customs which are very rigorously adhered to. They are not as industrious as the Ilocanos, but keep their little farms in fairly good condition. The social instinct is particularly strong among them. Their first impulse upon meeting a stranger seems to be to entertain him. To visit a rancheria without being treated

to a dance and fiesta is entirely out of the question. In this spirit of entertainment they are entirely unselfish. They are simply good-natured and can not 'help it.

"The Tinguianie in many respects resembles the Kanaka of Honolulu. He is careless, good-natured, not particularly industrious, fond of song and dance, and seems to find pleasure in most of the things of life. The resemblance stops here. Kanaka is weak, easily influenced, and gross morally. The Tinguianie is strong and

clings firmly to every detail of custom and tradition.

"The occupation of these people is practically the same as that of the Ilocanos. They raise rice, corn, tobacco, and magey, an inferior quality of hemp, the output of which is increasing. They possess some fairly large herds of cattle, but horses are scarce among them. About the only articles manufactured by them are brightly colored blankets made of cotton, which they raise; they also manufacture beads and

a few simple toys.
"Towns.—The provinces of Ilocos Sur and Union are somewhat overpopulated. All through these provinces the people are collected into centers having an average population of 10,000, with an average distance of 4 miles between centers. These towns are practically all built along the coast wagon road, which follows the general direction of the coast line and runs the entire length of the division. The towns are built upon the plan which is general throughout the islands, the poblacion or central pueblo regularly laid out, usually containing good brick or stone buildings, and barrios scattered all around the center.

"My impression is that the towns of Union are generally more prosperous than those of Ilocos Sur. This is partly due to the fact that this province was not so impoverished by war as was Ilocos Sur and partly to the fact that the soil of Union

is deeper and richer.

"Schools.—The progress of school work in the coast provinces during the past six months has been entirely satisfactory. Presidentes, with a few exceptions, are interested in school work and every town has a comfortable schoolhouse, fairly good furniture, and a compulsory school law. Local school boards have been organized and are proving helpful. The last vestige of church opposition has been removed. In almost every town the padre is actively interested in school work. In several towns padres assisted at opening of school after vacation. In some towns church bells are rung so as to serve as calls to school. The people seem genuinely interested in the work and have evidently accepted the idea of English as a common language.

"The most valuable work in this direction has been done in the night schools. With few exceptions the attendance in these night schools has been made up of the principales of the town. In many towns the entire municipal government, presidente, vice-presidente, treasurer, and consejales have attended. In this way American influence is brought to bear upon a class of people which can not be reached in

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any other way. Classes for business men are contemplated in a few towns.

"School attendance is strong and steadily increasing. The complete organization of schools is being perfected, and in most towns the school is the central feature. Almost without exception American teachers are deeply interested in the work. Only one complaint of dissatisfaction with station has reached me. In this case the teacher, who complains of heart trouble, wishes transfer to station with another This transfer has been recommended.

The exceptions are the old ones who "Native teachers are generally satisfactory. come down to us from former times, and whose retention is necessary because of popularity in community. Progress made by younger teachers is remarkable. Some of them speak English almost perfectly, teach like Americans, and are full of ambition. In another year many of these teachers will be qualified to take charge of schools. The normal institute was particularly helpful to these teachers. Teachers' classes

also assist materially.

"Barrio school work has been impeded by lack of books. As soon as possible American books shall be placed in these barrios; the American teacher will perfect the work of organization. Inefficient barrio teachers are being removed to make room for younger and more modern workers. These barrio schools even at present contain more pupils than central pueblos. When fully organized and teachers are

fully instructed I hope greatly to increase the attendance.

"I am of the opinion that the greatest improvement which has been effected in school work in this division during the past six months is in the case of native teachers, particularly those of the barrio schools. I found a great majority of these teachers absolutely worthless. Many of them, while regularly appointed, had never seen an American, and had no idea of the proper manner of conducting a school. Not 5 per cent of them understood a word of English or showed any disposition to

learn.
"This condition has been radically changed. The American teachers almost withbeen organized in the central pueblo and native teachers have been compelled to attend and study. A knowledge of English is rapidly becoming an indispensable qualification. Teachers showing no disposition to learn are dropped. The country

is full of desirable young men and women eager to teach.

"I wish particularly to commend the work and attitude of American teachers in this division. From the beginning I have accorded them the greatest degree of latitude consistent with good conduct. In hardly any case has this been abused. They have worked hard and effectively. Perhaps the best results have been accomplished in the direction of organization and conciliation of antagonistic elements among the natives. The greatest effort has been expended upon organization. endeavor has been made and with general success to make the school the strongest and most fashionable institution in the town. In order to accomplish this it has been necessary to work in a number of directions. In the beginning I proceeded upon the assumption that all padres, presidentes, and ilustrados were antagonistic but necessary to our success. Indifference is the worst we have encountered from the common 'gente.'

"The above-described condition has been entirely changed. The work of conciliation has been ably performed by the teachers. As before stated, padres are Presidentes are not so favorable generally, but are assisting us materially. Their activity in enforcing compulsory school laws has gone far beyond expectations. Our hardest work has been with the 'ilustrados,' particularly Chinese-mestizos. For a long time they were disposed to stand aloof and criticise. This disposition was not apparent in Vigan. I am pleased to note that during the month of June the boys' school of Vigan has added to its rolls more than 100 of this class. Great gains have also been made in provincial towns. The following increases during the month of June are so great as to deserve special mention: Vigan, boys, 127 to 293;

Magsingal, 286 to 358; Santo Domingo, 158 to 315.

"Products.—The chief product of these two coast provinces is tobacco. La Union occupies third place among provinces in the archipelago in the production of this plant. Sugar, hemp, copra, indigo, and nearly all of the common vegetables are grown. Commerce is light, tobacco and hemp being about the only exports. Most of the hemp grown in this section is taken from the "magey" plant and is of inferior quality.

"Among fruits are mangoes, bananas, breadfruit, grape fruit, several inferior

varieties of plums, chicos, guavas, and a few berries in the foothills.

"Harbors.—The harbors along the coast are numerous and fairly good. The best are at Salomague, in Ilocos Sur, and San Fernando, in La Union. Pandan, the harbor of Vigan, is good during all but the typhoon season. During this season cargo and passengers for Vigan are frequently landed at Salomague. Farther south small harbors are found at San Esteban, Sulbec, Santiago, Darigayas, and Santo Tomas. The harbor of San Fernando is one of the best on the west coast of Luzon. It is deep, perfectly sheltered, and reasonably easy of access. This harbor is badly in need of a new pier.

"Mountains. - The mountainous portion of the division comprises the provinces of Lepanto and Benguet, a portion of southeast Ilocos Sur, known as the Amburayan district, and a considerable portion of northeastern La Union. These mountains have a general direction from north to south, are clearly volcanic in origin, and vary in

height from 200 to 8,000 feet.

"Climate.—The climate of the mountains is nearly perfect. At no season of the year is the heat intense. One can sleep comfortably under two army blankets any night during the year. I slept under three most of the time spent there and did not suffer from heat. At Suyoc, Lepanto, in a well-built house owned by Mr. Woodward, a fire was necessary morning and evening. This house, curiously, is the only one I have seen in the Philippines which is built upon an American plan throughout. The floors, walls, and ceiling are made of pine from the hills; the roof is covered with shingles cut from the same pine; the windows are of glass; sashes are American; evetroughs, gutters—even a wood pile assist in completing the effect. This climate is, I believe, as satisfactory during the entire year as any in the United States. season does it become enervating. In it a man can do as much work without suffering disagreeable effects as in California or Colorado. The hardest kind of mountain climbing during the hottest weather does not exhaust.

"Here, as upon the coast plateaus, we have the wet and dry seasons. The dry season is not characterized by the intense heat and disagreeable dust of the coast. All during this season the springs are alive and the mountain streams active. The wet season is not disagreeable unless travel is necessary. During this season the mornings are bright and clear. In the afternoons the rains come regularly. These rains are frequently accompanied by high gusty winds which forcibly remind one

of squally weather in the States.

"This splendid climate may be reached in three days' travel from half a dozen places upon the coast. The traveler after a ride of a few hours, which brings him across the first range of mountains, finds that he is in a new world as far as climate is concerned. The relaxed condition so frequently experienced upon the coast is The severe labor necessary in following the steep trails does not seriously The appetite is good and a night's sleep under two or three heavy blankets is apt to cause the traveler to forget that he is in the Tropics.

"It is extremely difficult to decide as to the relative merits of climate in different The points that impressed me most favorably are Suyoc, parts of the mountains. Cabayan, and Daklan in the Agno River district and the high country near Baguio, in Benguet. The lowest temperature which I have experienced in the mountains

was encountered at Suyoc.

"In considering the question as to what portion of the mountains is the most healthy I should easily award honors to Galiano, in western Benguet. This town is situated in a pocket of the mountains, which is surrounded on all sides by hills, which deprive it of the benefit of circulation from the mountains above or the coast

below.

"Roads.—Travel in the mountains of Lepanto and Benguet is a serious problem.

The difficulty commences at Salcedo, upon the trail into Lepanto. During the dry season this trail is fairly good with the exception that the Balidbid River must be crossed sixteen times in a short distance. This is a typical mountain stream and when the rains are heavy is, of course, impassable. When Concepcion is reached the mountain climbing commences. This town rests snugly in the shadow of Mount Tila, celebrated because of its pass, Tilad Pass. During the dry season the trail over this pass is good. The distance from Concepcion to Angaqui can be made on horse-back in five hours without dismounting. This trail is perfectly safe with a surefooted horse.

'Angaqui is situated at the eastern base of the Cordilleras del Tila. From Angaqui to Cervantes, the capital of Lepanto, is 18 miles. The trail when in condition is good. The distance may be easily covered in one day. Only one river of any considerable importance is crossed between these two towns. The journey is generally possible during even the rainy season. From Cervantes to Suyoc, near the southern boundary of Lepanto, the trail is steep, but good. Midway between these points is Mancayan, where are found the great copper mines of Lepanto. From Suyoc the trail crosses the divide into the province of Benguet. The first town reached upon this trail is Loo. Quite an effort of imagination is necessary to cause the traveler to believe that this trail at any season of the year is good. It follows the tops of high ridges, with occasional dips from an altitude of nearly 6,000 feet down to one of 2,000 feet and back again to the high altitude in an almost incredibly short distance. The feet and back again to the high altitude in an almost incredibly short distance. trail is really dangerous at best.

"When Loo is reached the real troubles of a journey through this section have just commenced. This town is situated in the extreme upper valley of the river This is easily the swiftest and most dangerous river in northern Luzon. During the entire journey from Loo through Benguet to a point near La Trinidad, amounting to a distance of nearly 50 miles, this river must be considered. The trail follows the bed of the river or the high ridges on either side of it, with at least eight

crossings of the main stream and numerous crossings of tributaries.

"Crossing the Agno is a serious matter at best. During even the dry season the downward sweep of water is so great as to render fording almost impossible at any but a comparatively few points. The bed of the river is filled with bowlders. During the dry season these bowlders are generally fixed. During the season of rains they are swept with the current great distances. At such times fording or swimming at these crossings is entirely out of the question. The experiences of several teachers who have attempted to make these crossings when the river was up are thrilling in Mr. Palmer, at Kabayan; Mr. Gallup, at Adaoay; Mr. Sullivan, at the extreme. Daklan; Mr. Force, at Bokod, all relate instances of crossing this river when their escape from destruction was scarcely short of marvelous.

"The Igorrote has a means of crossing these torrents of which he seems the sole He stands upon one side of the stream and jumps into the water at some point where the bowlders are not numerous. He alights in the water feet first and in an upright position. He does not remain in this position for more than an instant before jumping again and alighting in the same upright position. In this way he escapes the full force of the downward rush of the water. He is carried downstream with every jump, but each jump brings him nearer the opposite shore. He sometimes crosses rivers in this fashion when the water is above his shoulders.

"At a number of points along the Agno crossing has been made possible by means of a primitive trolley system. A raw carabao hide is cut into strips 2 or 3 inches in width, and these strips are tied together so as to form a rope long enough to cross the river. The ends of this rope are securely fastened to rocks or trees near the river. An ordinary carabao yoke is then placed across this rope and a shorter piece of similar rope is tied to both ends of the yoke. In this way a traveling sling or crude breeches buoy is formed in which the person about to cross the river sits. A smaller rope long enough to cross the stream is then fastened to the lower portion The Igorrotes, who are supposed to be on the other side of the river, then take hold of this smaller rope and pull, sliding the yoke and its passenger along This journey is not unpleasant until the first knot formed by the the main rope. junction of the shorter pieces of the rope is reached. At this point security requires that the traveler reach up, grasp the main rope with one hand, perform the gymnastic feat of supporting the weight of the body with one hand while with the other he places the yoke upon the further side of the knot. This feat must be performed every time a knot is reached.

"As the width of the river is so great in places as to require a rope containing from ten to twenty of these shorter sections, it is easy to understand how interesting the passage may be. Of course the fact that these knots are apt to become untied or that the rope is liable to break is not supposed to be considered. In this connection I would suggest that these crossings be made easier and safer by introducing light steel cables and regular traveling pulleys. Bridges of almost any description which would require piers are not to be considered. The immense bowlders which sweep down

this river would destroy almost any pier which could be constructed.

"This description of the Agno crossings includes the entire rainy season and portions of the dry season, when occasional rains in the mountains bring this river up to the danger point. Beyond this the trails in themselves at best are exceedingly dangerous. At several points between Loo and Buguias a single false step would result in a fall or at best a roll of 1,000 feet. Between Buguias and Cabayan is a portion of the trail perhaps a half a mile in length which follows the top of a very narrow ridge. At almost any point along this trail a horse could travel 1,000 feet by taking one step to the right or left. A generally similar condition prevais all along this trail to La Trinidad.

"A few points upon this trail are so difficult as to deserve special mention. One of these is between Cabayan and Adaoay. The journey from Cabayan to Adaoay, which is a descent, requires but one-third of the time that is required to make the trip from Adaoay back to Cabayan over the same trail. Between Adaoay and Daklan at least three very difficult points in the trail are encountered. Between Daklan and Amnuklaod the trail at one point winds around the side of a mountain and is extremely dangerous. The steepest climb of the entire trip is encountered between Ambuklaod and La Trinidad. The portion of the trail referred to is reached a few minutes after leaving Ambuklaod and continues for a distance of perhaps 4 miles. This is a steady climb, so steep that it taxes the best powers of man and horse. know of no stretch of trail in the entire mountains which so completely exhausts the traveler.

"This ascent made, the trail to La Trinidad is good. From La Trinidad the trails branch out in different directions. One goes south to Baguio, and from Baguio southeast to Itogon. Another goes north from La Trinidad to Tublay and Capangan. This trail in former times extended northeast through Balachac and Quibungan and This trait in former times extended northeast through Balactac and Quitoligan and so on to the north until it reached Loo, making a second road through Benguet. This line is not passable at present. From La Trinidad the trail most popular passes to the west through Sablan and on to Naguilian. Another trail leads from La Trinidad southwest through Galiano, reaching the coast at Aringay. The Naguilian trail is fairly good; that to Galiano is badly washed out and very steep.

"Education.—The intellect of the Igorrote child is fairly good. He does not acquire as readily as the Ilocano, nor does he show as great aptitude in arranging and making use of acquired knowledge, still he can learn. The real difficulty to be overcome in this connection is his perfect indifference to everything in this good, but a

come in this connection is his perfect indifference to everything in this world but a He will, with proper inducement, go to school and study. cafiau (feast). similar conditions he will also take a bath. He simply allows himself to be led up to There is no reason to believe that the school or bath of a particular day will Whenever the whim takes him he will forget both school and bath not be his last. and again become an ordinary plain Igorrote.

"The only solution of the problem of education in the mountains which I can offer is the industrial school. One of these is to be established at Baguio, Benguet; one at Cervantes, Lepanto, and one at Bontoc. In these schools the elements of an one at Cervantes, Lepanto, and one at Bontoc. In these schools the elements of an English education should be taught, but only to make possible the teaching of more important things. Our endeavor should be to impart simple practical knowledge. I believe the future of the Igorrote should be properly confined to his little farm. In him I see no possibilities beyond. Business and professional men of all kinds may reasonably be expected from the coast people. I believe that the best we can do for the Igorrote is to make him better satisfied with his present occupation.

"The general plan upon which these industrial schools are to be conducted is simple.

Cheap barracks, capable of containing perhaps 150 students, will be constructed. These barracks will constitute the workshop, home, and storeroom of the student. Near the barracks an experimental farm will be laid out, upon which the practical features of an agricultural education will be taught. The student will be made familiar with the use of proper tools and implements; new seeds will be tested; improved methods for growing seeds now in use will be taught; irrigation, stock raising, sanitation, construction of houses will all be treated in a simple, practical way. An effort should also be made to teach something of personal comfort to these peo-ple. At present they suffer from the cold. At least shirts and heavy blankets should be furnished.

"The schools which my predecessor established in Benguet have not, as a rule, been successful. This has been due entirely to conditions outside of the teachers. For them I have none but words of praise. I do not know, in the entire division, teachers who have worked more faithfully and with less complaint than they. I have recommended that teachers at Cabayan, Adaoay, Daklan, Bokod, and Baguio be transferred to the coast provinces. This will leave schools at Bua, La Trinidad, Tublay, and Galiano.

"Only two schools have been established in Lepanto. These are at Cervantes and

have both proven entirely satisfactory."

The following extract shows some of the conditions and success of the work in the Camarines, Albay, and Sorsogon provinces, including an estimate of the work by the governor of Albay province:

"I arrived in my division on the 15th day of September, 1901, and was followed in a few days by the corps of teachers assigned to me. At the outset they encountered difficulties in the lack of transportation facilities, and it was with much difficulty that many of them reached their posts. The teachers as a whole deserve much credit for the way in which they faced unknown difficulties and conditions which were not always pleasant. The lack of knowledge of the conditions confronting them, the inability to speak the Spanish language, or the different dialects, the lack of proper food and shelter, all helped to make the future uncertain to them. Fifty-three teachers were put into the field and 5 more arrived during the latter part of October, and in December 2 more were added to the force. These 60 teachers, with the division superintendent and deputy division superintendents and secretary, make a total enrollment of 65 for the division.

"The teachers in many places found the houses used for schools to be almost uninhabitable, many of them being bamboo shacks on the ground, without even floors. These schools were entirely without supplies or any sort of school equipment. The first work confronting the teachers was to secure a suitable building in which to have school. This in itself was no small problem, as the people had little or no interest in the establishment of public schools. The presidente and councils were indifferent, and in many cases failed to keep their promises regarding the securing of proper buildings or repairs on old ones. This greatly hampered the work in its beginning and makes the later success of the work more pronounced. The lack of school supplies to the teacher who had had no experience in teaching was an additional drawback. However, they soon got to work and used whatever came to hand, with probably better success than they would have had had they been well supplied with books.

"I desire to put on record my appreciation of the helpfulness and kindness of the army officials who have furnished transportation to myself and many of the teachers. They have carried supplies out to the interior towns for us wherever they have had posts and to some of the teachers in out-of-the-way places they have furnished commissary supplies. Other teachers have lived and messed in the officers' quarters.

"The present concentration of the troops and the abandonment of all the interior posts will make our work much more difficult next year. Up to the present time there have been army posts scattered all the way from Nueva Caceres to Legaspi and they have furnished horses and carried our supplies by mail. All of these troops have been removed and I do not know how this work will be done in the future. There is now no mail route and all correspondence between the provinces must go by way of Manila. There is absolutely no way of getting supplies to the interior towns. There are very few carabaos living, and those who are fortunate enough to have some carabaos charge about \$5 a day (gold) for the use of them, and I have no funds for such purpose, so it will be difficult to forward such supplies.

"Owing to the lack of transportation the difficulty of getting from one town to another is increased. All kinds of transportation is called into use, and on my recent trip much of the ground was covered on foot under the blazing sun. I have no objection to 'roughing it' in this manner, but the difficulty in getting supplies to their destination will be a serious drawback to the work.

"From my knowledge of the conditions prevailing in this division, and from the many things that have been said by civil officials and others, complimentary to the work, I have no hesitation in saying that the work in general for the first year has been very successful. I was very pleasantly surprised at the progress made in some schools between my visit of last November and that of March. I found children in most schools who could carry on a conversation in good English on almost any topic which touches the lives of children, and the results show that excellent work has been done. I have personally visited a great many of the Filipino people in their own homes, and everywhere I get the kindest words for and evidence of much interest in the progress of the schools. While the presidentes and municipal councils are handicapped by lack of funds, yet on the whole I think we have their interest and good wishes. I know that some of them are making strenuous efforts to better the conditions, and I am convinced that if they had the money at their disposal new school buildings would spring up throughout the division. Possibly the greatest progress in this direction will be made in the province of Albay, where money is more plentiful and where there are many stone walls standing of what were formerly good school buildings. These will need only new roofs and floors to put them in good condition. The governor of Albay has proffered me his cooperation in trying to induce the municipal authorities to provide suitable buildings. The town of Legaspi has already built a new schoolhouse and other towns will follow its example. For the present the schools are fairly well housed, and in some places they have excellent buildings.

"The conditions in Sorsogon Province are not so favorable. There the country is unsettled, and the indications are that it will remain so for some time. In general throughout the province the schools are in rented buildings, and these are very inferior to those of Albay Province. There are no roads throughout the country, and money is quite scarce. Hence repairs will be slower than in other provinces. The anting-anting brigands are still active, and at the present time the country is much stirred, owing to recent attacks on different towns. This makes the outlook for next year's work rather dark, as I am assured that if the present activity continues it will be unsafe for teachers to remain in some towns. During my visit to the province a town in which I was spending the night was attacked by fanatic bolomen while I was there, but they were driven off, leaving some dead and wounded and five of their number as prisoners. Since my return I am informed that a party of Filipinos in the constabulary was set upon and literally cut to pieces by the bolomen. Notwithstanding these conditions, there is no complaint from the teachers of that province.

"The newly elected governor of Sorsogon, Señor Monreal, is apparently much interested in schools, and I have reason to believe that he will live up to his state-The former governor was unpopular throughout the province, but the new governor seems to have the confidence and respect of all parties. He has pledged his sympathy and helpfulness, and already has done much to help us.

"The province of Ambos Camarines is probably in a worse condition than either Albay or Sorsogon, for while those provinces are wealthy in hemp, Camarines must depend almost entirely on the cultivation of rice. The recent death of nearly all the carabaos and cattle has left the province in a bad condition financially. Great poverty exists among the people in some sections, and this has somewhat interfered with the attendance of the children at school, as they have been compelled to assist in the struggle for bread. Apart from this the results have been very satisfactory. All of the civil officials, and practically all of the military officials, from General Grant down, have personally expressed to me their high appreciation of our work. "The character of the buildings used for schools is probably below the average of

other provinces, and in some cases we can hardly hope for much improvement for sometime to come, as many of the municipalities can not raise enough money to

keep up their running expenses.

"We have been looking forward with great expectations to the incoming of the land tax to provide funds to carry on some improvements in the way of buildings and furniture, but the provincial treasurer seems to think that the amount of money thus raised will be very much less than we had hoped it would be, owing to the ow valuations that are being put on the lands.

"The town of Tigaon, one of the first to make its tax return, has placed the assessment valuation at approximately \$200,000 Mexican. Our proportion of that sum will be \$500 Mexican. It will be seen at once that this sum is totally insuf-

ficient to pay Filipino teachers and make any school improvements.

"The people of this and the other provinces, as a general rule, are very anxious for schools, and many cases where parents have made sacrifices to send their children to school have come to my own notice, and I am confident that they appreciate

their privileges.

"For the benefit of those who wished to study English and could not attend the day schools, night schools were established throughout the division and at first were well attended, but the attendance gradually fell off until most of them had to be abandoned for lack of interest, but I think this is not due to any fault of the American teacher.

"In general, the work of the American teacher has been very satisfactory. schools that I have personally inspected I have found only two or three teachers who were not doing satisfactory work. In some cases this was due to indifference, but in most cases it was due to lack of knowledge how to do better. In these cases I personally took up the work with them, and I have reason to believe it will work an improvement.

Many of the teachers of this division have had no experience in teaching. They were just graduated from their colleges when they were appointed to this work, and

their next year's work will be much better.

"Considerable ill-feeling has existed between some teachers in this vicinity, owing to the ill-behavior of some of them. In some towns where two women teachers have been assigned they have disagreed and the relations have been strained, to put it mildly.

"The moral tone is on a high level, except in a few cases. I have heard rumors of some immorality, but have no reliable evidence, except in one case and this case

was soon adjusted.



"I have personally found teachers smoking in the school room, and I am informed that one at least of the American teachers is gambling continuously with the padre of his pueblo, but I could not find reliable proofs, although I am reasonably satisfied that it is a fact.

"Some of the Filipino teachers have made excellent progress, but a few of them are so old that they are beyond the age when it is easy for them to take up a new language. Some of the best of these teachers have been recruited from the advanced

pupils and they are very diligent in their work. \* \* \*
"In Albay and Sorsogon provinces it is very difficult to secure good material for The salaries that the municipalities can afford to pay are, in many cases, much less than they could make in the hemp market, and consequently they are loth to accept appointments as maestros.

"In general, they are studious and courteous. They are attentive to their duties and show an interest in learning English, and usually reflect the American teachers in methods of teaching. They have arrived at the place where they are a valuable aid to the American teacher in the English work.

"Very little opposition has been shown by those who are supposed to be opposed to the introduction of American schools. Only two cases of open opposition have come to my notice. In one case an ecclesiastical official spread untruthful statements abroad, and in the other case a person pinned upon his door some seditious statements about the American Government in general and the schools in particular. He was placed under arrest, and is now at liberty under heavy bail to appear before the next session of the court of first instance.

"The people at large are wholly in sympathy with our work and speak in the

highest terms of the work that has been done.
"Upon our arrival here we heard almost no English, but everywhere now one is met with greetings in English, and the parents are delighted with the work of their In the most remote towns, in passing through the country, one is surprised to hear conversation among the children in English, or the strains of "America," or "the Star Spangled Banner."

## [Extract from Governor Betts's report.]

At the time the civil government took charge of affairs in this province there were two schools organized in each province, one at Ligao under the supervision of an American, and the other at Tabaco under a native instructor. Since the organization of civil government there have been established from one to three schools in each organized municipality throughout the province. Twenty out of the 27 organized pueblos have their schools now under the supervision of American instructors.

The greatest enthusiasm prevails among the people in all the pueblos where American instructors have been detailed, and the problem that at present confronts the municipal governments is that of providing adequate accommodation for the schools, the attendance invariably being in excess of the capacity of the buildings in which the schools are held. In nearly every pueblo in the province there remain the ruins of what was once an excellent school building, but which apparently has been abandoned for some years. These buildings were invariably of stone, the walls of which are still in an excellent state of preservation and could be reconstructed into excellent school buildings.

Some idea of the enthusiasm created in some of the pueblos by opening American schools can be had from the fact that in several pueblos temporary buildings have been constructed by contribution labor in order that there might be ample room to accommodate the pupils. The wonderful progress made by these little people during the short time they have been in school seems incredible, and I do not believe there is a brighter and more enthusiastic lot of little students in the world than can be found in the public schools of this province. The greatest credit is due the American teachers for the excellent manner in which they have conducted their work and for their own excellent deportment.

The conditions in Occidental Negros are thus summed up by the deputy division

superintendent, after a tour of the province:

"After a general summing up of conditions, I feel free to say that the educational work in the province is no longer in a formative condition. The schools are not only running smoothly, but energetically as well, and much as been accomplished in the way of organization.

"The work of inspecting these schools I have found interesting. To carry out the work one must undergo much physical fatique and exposure. Few miles of good road exist, mountain trails and rice paddies forming the greater part of the roadway, except near the capital city of Bacolod. In my journeying some one hundred and ten hours have been spent in the saddle, at times drenched completely by tropical rains, at others under the constant blaze of a torrid sun. Little accidents, such as a saddle horse falling overboard from a native 'banca,' taking clothes, saddle, reports, and everything else, are not to be heeded. The swimming of rivers is an especial feature in this duty, and a man in carrying out this work needs to be a natatorial artist or else give up the field entirely. The trip to the towns of Escalante and San Carlos was made by water, and three days of rough weather were passed in making the

voyage.
"Some of the towns where American teachers are stationed are very isolated and college graduates and older teachers are truly doing good pioneering. As a result of my inspection, I must say that school conditions in the province of Occidental Negros are indeed encouraging."

#### THE PROPLE.

There are in the Philippine Islands three distinct races—the Negrito, with 21 tribes; the Indonesian, with 16 tribes, and the Malayan, with 47 tribes, making a total of 84 different tribes. Of these, the Negritos, which at one time populated the whole archipelago, are slowly disappearing, and probably less than 25,000 remain. They are physically weak and intellectually stand very low in the human scale.

The Indonesians, with a tribal population of some 251,200, live almost exclusively on the great island of Mindanao. They are not only physically superior to the Negritos,

but to the peoples of the Malayan race as well, and are, as a rule, quite intelligent.

The Malayan race, with its admixture, however, is the dominant one, and is found in all parts of the archipelago in greater or less numbers. The Visayans, with a population of 2,600,000, occupy the islands south of Luzon; the Tagalogs, with 1,663,000, the central part of Luzon; the Bicols, with half a million, southern Luzon; llocanos and Cagayans, northern Luzon; the Pampangans and Pangasinans, northern central Luzon; the Moros, the Jolo (Sulu) Archipelago and Mindanao.

Thus it will be seen that the problem of educating the peoples of three different races, made up of many tribes, which, even in the same race, differ very greatly, not only in the degree of civilization, but in language, manners, customs, and laws, is no small task. The needs and conditions of the different provinces, and in some cases the different parts of a province, have to be studied carefully in order that the greatest amount of good may be given to those whom we have been set the task of

educating.

## TRACHING FORCE.

The accompanying table shows the number of schools in each division and province throughout the archipelago, together with the total number of Americans and Filipinos engaged in teaching on the 1st of July, 1902. The number of native teachers includes those formally appointed and under American oversight. That these figures are lower than the real number is evident; the latest report from the island of Marinduque showing 52 teachers (native) actually at work, where the present list shows but 4. Owing to the prevalence of cholera and the delay in reopening schools in many provinces, division superintendents have not reported native teachers unless sure of their being actually at work during the present school year. The total number of Filipino teachers will probably be found to be about 3,400. The detailed list by towns will be found in Exhibit B.

| io. of<br>divi-<br>sion. | Province.                                                                     | Division super-<br>intendents. | Division clerks. | Department su-<br>perintendenta. | Schools.       | Native teach-<br>ers. | American teach |
|--------------------------|-------------------------------------------------------------------------------|--------------------------------|------------------|----------------------------------|----------------|-----------------------|----------------|
| I                        | City of Manila Province of Ilollo Province of Capiz                           | 1                              | i                | 1<br>1<br>1                      | 42<br>70<br>81 | 145<br>117<br>44      | 3              |
| 111                      | Province of Antique Province of Occidental Negros Province of Oriental Negros | i                              |                  | 1<br>1<br>1                      | 42<br>72<br>51 | 68<br>83<br>109       | 2              |
| IV                       | Province of Cebu                                                              | 1                              | i                | i                                | 123            | 168                   | 1              |
| v                        | Province of Bohol                                                             | î                              | ī                |                                  | 51             | 62                    | l              |
| VI                       | Province of Leyte                                                             | 1                              | 1                |                                  | 78             | 111                   | 3              |
| VII                      | Province of Samar                                                             |                                | ····i            |                                  | 8              | 18<br>5               | 1              |
| AII                      | Province of Calamianes                                                        | 1                              | 1                | ····i                            | 81             | 37                    | 1              |
|                          | Province of Dapitan                                                           |                                |                  | ī                                | 14             | 14                    |                |
|                          | Province of Davao                                                             |                                |                  | 1                                | 20             | 20                    |                |
|                          | Province of Misamis                                                           |                                |                  | 1                                | 69             | 72                    | 2              |
|                          | Jolo Archipelago<br>Province of Surigao                                       | • • • • • •                    | • • • • • •      | ····i                            | 6<br>30        | 5<br>33               |                |
|                          | Province of Zamboanga                                                         |                                |                  | î                                | 21             | 23                    | 1              |
| VIII                     | Province of Albay                                                             |                                |                  | 1                                | 33             | 36                    | 1              |
|                          | Province of Camarines                                                         |                                |                  | 1                                | 37             | 38                    | 2              |
| ıx                       | Province of Sorsogon                                                          | ····i                          | ····i            | 1                                | 19<br>15       | 19<br>27              | 1              |
| IX                       | Province of Bulacan                                                           |                                | 1                | l il                             | 95             | 108                   | 2              |
|                          | Province of Pampanga                                                          |                                |                  | i                                | 84             | 113                   | 2              |
| X                        | Province of Pangasinan                                                        | 1                              | 2                | 1                                | 115            | 181                   | 2              |
|                          | Province of Tariac Province of Zambales                                       |                                |                  | 1                                | 30             | 44                    | 1              |
| ХI                       | Province of Nueva Ecija                                                       |                                | i                | 1                                | 21<br>87       | 44<br>63              | i              |
| 25.1                     | Province of Nueva Vizcaya                                                     |                                |                  |                                  | 17             | 34                    | 1              |
|                          | Province of Principe                                                          |                                |                  |                                  | 1              | 1                     |                |
| XII                      | Province of Benguet                                                           | 1                              | 1                | 1                                | 9<br>82        | 1<br>153              | 2              |
|                          | Province of Ilocos Sur                                                        |                                | • • • • • •      | 1                                | 82             | 153                   | 2              |
|                          | Province of Union                                                             |                                |                  | i                                | 62             | 101                   | 1              |
| XIII                     | Province of Abra                                                              | 1                              | 1                | 1                                | 15             | 26                    |                |
|                          | Province of Bontoc.                                                           | • • • • •                      |                  |                                  | 2              | 70                    | 1              |
| xıv                      | Province of Cagayan                                                           | i                              |                  | ····i                            | 28<br>80       | 70<br>59              | i              |
| AI V                     | Province of Isabela                                                           |                                |                  | i                                | 45             | 36                    | •              |
| XV.                      | Province of Batangas                                                          |                                | 1                | 1                                | 39             | 48                    | 2              |
|                          | Province of Cavite                                                            |                                |                  | 1                                | 47             | 52                    | 2              |
| xvi                      | Province of Tayabas<br>Province of Laguna                                     | i                              | ····i            | 1 1                              | 36<br>32       | 51<br>55              | 2              |
| YAI                      | Province of Rizal                                                             |                                | 1                | i                                | 49             | 78                    | 9              |
| KVII                     | Province of Marinduque                                                        | 1                              | i                | î!                               | 6              | 4                     |                |
| •                        | Province of Masbate                                                           |                                |                  | 1                                | 17             | 22                    | 1              |
|                          | Province of Rombion                                                           |                                |                  | 1                                | 19             | 23                    | 1              |
|                          | Total                                                                         | 17                             | 14               | 36                               | 1,835          | 2,623                 | 78             |
|                          | Nautical school, Manila.                                                      |                                |                  | *****                            | 1,00           | 2,023                 | 10             |
|                          | Normal school, Mattila                                                        |                                | *****            | *****                            | i              |                       | 1              |
|                          | Trade school, Manila                                                          |                                |                  |                                  | L              |                       |                |
|                          | Agricultural school, Negros                                                   | *****                          |                  | *****                            | *****          | •••••                 |                |
|                          | Grand total                                                                   | 17                             | 14               | 36                               | 1,838          | 2,625                 | 80             |

#### PROGRESS OF THE WORK.

During the past year the issuing of books in Spanish for the use of the public schools has been discontinued, and everywhere within the radius of the influence of the American teachers instruction has proceeded in English, and text-books in arithmetic, geography, and other studies are furnished in English. For some of the barrio schools, removed from the influence and oversight of American teachers, limited use has been made of Visayan-English, Ilocano-English, and Tagalo-English primers, to make the transition more easy. The instruction in Spanish has been to a large extent superseded by instruction in English, and except in the high-school courses will not be taught in the public schools.

A great advance has been made in the comprehension of the nature of the people and the children, and in methods of handling them to obtain the best results. One division superintendent has had much success in his handling of school problems, and one of his methods is thus reported by him:

"I have adopted the plan of calling all presidentes in the province to the provincial capital for a discussion of school matters before the provincial board. In Union Province such meeting was attended by remarkable success. Presidentes were brought before a board composed of the provincial officials and the division superintendent. At this meeting the treasurer, the governor, and the division superintendent were present. The entire meeting was devoted to a discussion of schools and school matters. The division superintendent presented to the meeting all matters which he considered as of importance concerning schools. The treasurer stated his position upon these matters in very plain language. I have already described to you the manner in which the governor acted."

In the larger part of the field the weekly school holiday has been changed from the middle of the week, as was customary in Spanish times, and now comes on Saturday, as customary in the United States. The week is thus less broken up and

better results are obtained.

In some places the old custom of separate schools for boys and girls has been overcome and boys and girls attend the same school. As this custom grows and becomes more general, it will be possible to effect a saving in teachers, as separate teachers are now required in some cases where the size of the classes is such that they could

be consolidated under one teacher if the prejudice did not exist.

In Benguet Province the predominance of the Igorrotes and their incapacity or disinclination toward education has caused a falling off in school attendance, and confirms the opinion hitherto expressed that the education of these tribes must proceed for the present more along the lines of simple industrial and agricultural training. With this end in view, a start has been made on a building for such a school in Baguio, province of Benguet, and three teachers have been assigned to give instruction. The school has not yet reported the formal opening. The condition as to regular elementary work in this province is well summed up in the following extract from the division superintendent's report:

"The following is a statement of average attendance in the schools at Bua, Adaoy, Daklan, Bokod, La Trinidad, Baguio, Cabayan, and Tublay: Bua, twenty and a fraction; Adoay, 16; Daklan, 15; Bokod, 16; La Trinidad, 42; Baguio, 19; Cabayan, 31; Tublay, 11. This showing is entirely unsatisfactory. The teachers have worked 31; Tublay, 11. This showing is and worked with a proper spirit.

The Igorrotes are apparently fairly well disposed toward schools. The difficulty is that the school children are being used for "polistas" and as workers at road camps. Whether the use of these children for such heavy work is right or wrong is no affair of mine, but as long as the practice of so using them continues it will be impossible to maintain respectable schools at these places. As you know, every Igorrote is subject to the slightest wish of the local presidentes; if he says work, they work. The extent to which the presidentes are obedient to the governor I do not know, but the teachers have reported to me that it is, while not at the command of the governor, at least in conformity with his wishes that this work is done. It is simply a waste of valuable material to attempt to carry on these schools under such conditions. We need teachers along the coast. The new teachers which I have received this year will not fill vacancies, considering provincial schools.

#### EXTENSION OF THE FIELD.

September, 1901, closed with teachers just stationed in all the principal provinces September, 1901, closed with teachers just stationed in all the principal provinces of the archipelago. The work of the present year has included not only the development of English instruction in these schools, but a gradual extension into the more remote provinces. The Cuyo Islands, and later Paragua, were visited and a few teachers stationed in the important towns. The east coast of Mindanao was also given a few teachers, and a soldier-teacher was stationed at Baler, on the east coast of Luzon. At the present time the island of Mindoro is provisionally annexed to the province of Marinduque, and a couple of teachers have gone to the island to organize schools. For these newer fields, as well as for the older, the demand far exceeds the supply a strong letter has been received from the governor and tressurer ask. the supply. A strong letter has been received from the governor and treasurer asking for at least 10 American teachers for Mindoro, but with the present number of teachers it is impossible to spare more than 2.

Every province in the archipelago and nearly every island of any considerable size has one or more American teachers. In many cases they are entirely inadequate to the immense work to be done, but they are centers from which the work will extend farther into the interior. With the more uncivilized tribes the work must go on slowly and along lines quite different from those best adapted to the better peoples.

#### TEACHERS NEEDED.

During the month of May instructions were received not to make further appointments of American teachers, and consequently the teaching force has been steadily diminishing. When the maximum number of teachers were in the field (926) many pueblos still were petitioning for teachers. The establishment of high schools, the teachers for which have been withdrawn from elementary work, together with the decreasing number, has caused a serious condition in the provinces. Division superintendents report that petitions and requests are coming in almost daily to their offices urging that American teachers may be sent to designated pueblos and promising good school buildings, large attendance, native teachers, etc., to show their earnest-Telegrams like this are frequently received: "Since March this division has lost 10 teachers through death, illness, and authorized resignation. Have spread teachers to utmost. Need two men to sustain work, one to relieve, two women for secondary school, another for town worked up with difficulty where schools are going to pieces for lack of American teachers" Nearly every division superintendent has filed urgent requests for from 10 to 20 teachers, and to fill these very imperative needs alone 200 teachers could well be used. To supply all municipalities which have a good-sized school population would require at least another 200. It is hoped that the financial stringency may be overcome to such an extent as to permit at least the securing of enough teachers to keep the number up to the 1,000 elementary teachers authorized by law, because of the serious effect which the apparent abandonment of schools at the present time will have upon the native population, who will be quick to suspect a design to abandon the school work in which they are so thoroughly interested.

That this need for teachers is recognized and urged by officials entirely outside

this Bureau is shown by the following:

"HDQRS. SIXTH SEPARATE BATTALION, "Tacloban, June 28, 1902.

"Governor Wright, Manila:

"Have just returned from trip around Samar. I found conditions much better than I expected. I think everything is all right. A few school-teachers would be of great advantage to island. Fifty teachers could take the place of a regiment of troops.

"Grant, Brigadier-General."

"We are at the present time simply buried in work on account of the inauguration of the new municipal governments, and for this reason can not devote the time that we wish to school questions, but we are doing all in our power and if you will give us a good, wide-awake, hustling superintendent, and one that can work, with men that know how to work, we are positive that the organization of schools on this island (Mindoro) will not be difficult. We beg to recommend to you towns for teachers as follows: (1) Calapan, 2 men and 1 lady teacher; (2) Naujan, 2 teachers (a man and his wife, if possible); (3) Puerto Galera, 1 teacher; (4) Pinamalayan, 1 teacher; (5) Magaran, 1 teacher; (6) Pola, 1 teacher.

"Of these towns Calapan, Naujan, and Puerto Galera, respectively, should have

American teachers by all means.

"Your most obedient servants,

"R. J. OFFLEY, Captain, Thirtieth U.S. Infantry, Governor of Mindoro. "S. H. LAMB, "Provincial Treasurer, Marinduque."

## CHOLERA EPIDEMIC.

The most serious interference with the work of this bureau during the past year has been the epidemic of Asiatic cholera, which started in this city in March, spreading thence into Bataan and Cavite provinces, up the valleys into the center of Luzon, and gradually from island to island, until now it is most prevalent in the northern part of Luzon and in the Visayan islands.

Not alone have many native teachers (as well as four American teachers) been included among the 40,000 deaths from this disease, and undoubtedly many school children, but a general delay and paralysis has existed in the sections afflicted.

The outbreak in Manila occurred just after the closing of the schools for the long vacation, and delayed the opening of the Manila teachers' institute. In the provinces many vacation normal schools were entirely forbidden by local health author-

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ities; others were cut short or the attendance reduced far below the anticipated figures. In many provinces it was impossible to open the schools at the appointed time after vacation, and teachers were forced to await the time when the disease had expended its energies or had been stamped out. Other schools have been forced to close since reopening after the vacation, and at the present time a large number of schools are thus closed, including some of the provincial high schools.

In the matter of transportation of teachers and supplies much additional expense has been caused, both to this bureau and to the teachers incidentally. Owing to the five days' quarantine imposed on all vessels leaving Manila, either for island ports or for foreign ports, an extra charge for subsistence during that, or for any further extra detention, was made, whether the person was traveling on government business or private affairs. As this came during vacation, many teachers were prevented from leaving the islands to make visits to China and Japan, as they had planned, and those who were fortunate enough to get away were in many cases seriously delayed in getting back to their stations, not only on account of the quarantine delays, but also because of the total overturning of all steamboat schedules.

In the transportation of supplies also an extra charge of 50 per cent of the freight rates was made on all shipments, to compensate the owners for the additional delay. As a matter of economy, as few shipments as possible were made while these conditions existed, but it was impracticable to discontinue shipments altogether. The resulting delay in case of interisland mail, as well as in mail to the United States,

was severely felt by all.

The American teachers, almost without exception, met the emergency in a most commendable spirit, and in the city of Manila, as well as later in the provinces, acted as sanitary inspectors and did noble work toward limiting the spread of the disease. Their work is more fully spoken of in the section on "American teachers."

#### REDUCTION OF MILITARY STATIONS.

During the past year the military forces in these islands have been reduced from about 43,000 to less than 20,000. The withdrawing of garrisons from small towns, sometimes from nearly all the towns of a province, has had a direct bearing upon the educational work, and in some cases the changes have necessitated the transferring of teachers, especially in cases where women teachers have been stationed in places where there were other American women, but who have been left alone by the departure of the troops and the officers' families.

The disturbances in Samar, with the consequent withdrawal of troops from Leyte to engage in the work of punishment in Samar, made a break in the work in Leyte. The American teachers, suddenly left alone in the various towns, without even telegraphic or mail communication for a time, for the most part were willing to continue their work, but the general superintendent instructed the division superintendent in charge to take no risks, and in case of withdrawal of garrisons to concentrate the teachers at garrisoned places until it was sure that no uprisings would take place in Leyte. This was done, and after the pacification of Samar the teachers were again

distributed throughout the island.

Disturbed conditions in Bohol for a time caused a pause in the school work, but conditions are now much improved. The disturbances in Mindanao are in a part of the country were American teachers have not yet been sent, they being stationed only along the coast. In Batangas Province the activity of the robber bands caused the resumption of military operations, and General Bell, in charge, ordered the concentration of the inhabitants in the best towns of the province, and the destruction of the crops on the outlying and unguarded regions. This served a double purpose—protecting the peaceful natives from molestation and the paying of tribute, and making sure of the character of any found outside the prescribed limits. New districts were built up in these towns, inhabitants of each village being arranged by sections, and food was collected by the military and issued freely. Probably never in their lives had many of these people been so well fed and sheltered. In each section a schoolhouse was built, where the children continued the studies begun in their original villages, under the instruction of native teachers, supervised by American teachers. The town of Tanauan showed an enrollment of 2,161 pupils, with an average attendance of 1,985. In the eight towns where American teachers were stationed 6,000 or 7,000 native children received daily instruction. Such a condition of schools and attendance certainly does not indicate an extermination of the rising generation.

In the same province the vacation normal work was divided, giving normal instruction to native teachers and adult natives in six towns, the attendance reaching 452, under the charge of 16 American teachers. The restrictions have now been removed. The past year's work has been done without official assistance from the military

forces, but where American teachers have been stationed in the same town with military officers the latter have, as a rule, been very helpful to the school work as well as to the teachers individually. The army surgeons, also, have been very helpful to the teachers, with advice and medical treatment in time of need.

One result of the withdrawal of military forces is the abandonment of telegraph and telephone stations and a reduction in mail facilities. The telegraph service is to be placed under the charge of the Philippines constabulary, and it is hoped that the

condition of the mail service will be constantly improved.

#### VACATIONS.

The long vacation of twelve weeks was given at different times in different provinces to suit local needs. In one or two sections the vacation was divided into two shorter sections, given at periods to accommodate the local demand for child labor during rice planting and harvest. The majority of vacations began the latter part of March, and schools reopened in the latter part of June. The dates of closing school varied from March 1 to May 16, and the reopening from April 30 to August 11. During at least four weeks of the long vacation in each province designated American teachers were required to teach in the normal institutes, and those not called upon for this work during the present year are required to teach in such institutes during the next long vacation, so as to equalize the length of vacation for each teacher, giving to each a vacation of eight weeks during one year and of twelve weeks during the other.

#### NIGHT SCHOOLS.

This subject is more fully discussed in another place in this report, but mention may be made here that the original plan of the general superintendent was to have the compensation for night schools paid on the same basis as pay for day schools, where night schools were continuously maintained; that is, in twelve monthly payments of \$15 each. The auditor, in view of the fact that pay for night school work was not embodied in a specific act, but included in the general appropriation for pay of American teachers, decided that that rate at which night school salaries had been approved by the civil governor (\$15 per month) could only be held to apply to months during which night school was actually taught, thus cutting off pay for night schools during vacation. The regulation of the general superintendent under which these schools were taught provided for an average attendance of not less than twelve pupils above an age of 14 years, the school to be held at least three nights a week and for an hour and a half each night. As a matter of fact many teachers taught five or six nights per week on account of the interest of the pupils, and many had large classes.

By the provisions of act 430, night schools are appropriated for at the rate of \$1.50 per night, with the proviso that no night school shall be maintained either in the city of Manila or elsewhere at public expense unless it shall have an average attendance of at least 25 pupils above the age of 14 years. Some points as to night schools taught prior to the passage of this act are still unsettled, awaiting decision by the auditor on the same. The general superintendent has issued instructions that night

schools shall not exceed three nights per week.

#### FILIPINOS TO THE UNITED STATES.

During the past year a number of Filipino young men have gone to the United States, either under the care and protection of returning army officers or at their own expense, to obtain higher education. One of the teachers of this bureau, during the long vacation, took two young men to his home and placed them in school in Pennsylvania, where they are to remain for three years, the teacher guaranteeing their expenses and their safe return to these islands. The teacher who showed his confidence in this manner has returned to these islands with his bride and has again taken up the work of instruction.

It has always been the opinion of the general superintendent that a selected few of the best young men in these islands should be sent to the United States, not alone for the academic education which they can receive, but for the broader and more impressive education of daily life in the United States, in contact with its greatness and activity. Educational institutions in the United States will eagerly cooperate in such a work, and parents in many cases could contribute toward the payment of expenses. An appropriation for the partial payment of the expenses of such young men would be money well invested in its results when the young men return to these

islands.

#### THE COMING YEAR.

During the early part of the coming year the question of teachers to continue the work already begun will become serious, and the insular government should make known at an early date its purposes in relation to American teachers after the expiration of the two years' service required by the provisions of act 224. The specified two years of service of a large majority of the teachers will expire between May and August, 1903. Many questions are already being raised as to matters connected with the close of service. It will be necessary to make some provision for the transportation of a large number of teachers back to the United States during the year, unless inducements can be made for them to remain in the service. It is very desirable that the policy of the insular government should be formulated and communicated to the teachers, not alone for their information and guidance, but to ascertain in advance the number of teachers which it will be necessary to appoint to fill the places made Where vacancies are to occur, appointvacant by those who return to the States. ments must necessarily be made several months ahead of the time the teachers are to arrive in the islands. For those to arrive during July and August appointments should leave here not later than February. In determining the policy of the government due consideration should be given to the fact that school-teachers can secure good positions only at the beginning of the school year.

To sustain school work in its full efficiency it will be necessary for the new teachers to be on the field before the departure of the experienced ones. This will involve not only the cost of transporting the new teachers, but also the paying of salary to the new teachers during a part, at least, of the time occupied in getting them to the

islands and to their stations.

The teachers now in the islands have become acquainted with the natives, have acquired, in many cases, a fair knowledge of the native dialect, have become good friends with the municipal and provincial authorities, and understand the customs, prejudicies, and peculiarities of the children and parents. In addition, they are accli-

mated in large degree and accustomed to their surroundings.

For these reasons it is respectfully urged that no successful teacher now in these islands should be allowed to return to the United States at the end of two years' service if the additional payment of \$200 to \$250 per year can keep him in the school work in this archipelago. It is respectfully submitted that not only will the retention of these experienced teachers tend greatly toward the increased efficiency of the school system, but it will prove a decided economy in dollars and cents. New teachers mean expenditure for transportation and salary and an uncertainty as to their ultimate success, besides a large percentage of loss during the process of acclimatization. To secure the continued service of the largest number of successful teachers, the policy of the government must necessarily be communicated before their plans are matured for the return home.

## MANILA NORMAL SCHOOL.

This school occupies the central position in the educational movement in these islands, and its work is of vital importance in carrying out the policy of supplying thoroughly trained Filipino teachers to take charge of the schools throughout the

archipelago.

After some preliminary work the Manila Normal School was organized by Dr. E. B. Bryan, its principal, on September 1, 1901. It was at that time provided with rooms in the municipal school building in the Walled City, the same building being also occupied by the Manila Grammar School, which held its sessions in the foremoon, thus reducing the normal school to afternoon sessions only. During the remainder of the school year sessions were held from 2 to 5.25 p. m. Five courses were given full time and two courses part time: (1) English expression in its broadest sense, reading, writing, and talking; (2) geography; (3) American history; (4) arithmetic; (b) science.

Music was taught two days and art three days each week, the subjects alternating

on the programme.

The total enrollment up to January 1, 1902, was 310 pupils, of which number 18 only were females. The average enrollment was 220, with average attendance of 202. The ages ranged from a minimum of 16 years to a maximum of 28. The instruction was given by 11 American teachers—4 men and 7 women. Twenty-four provinces were represented by the pupils.

The necessity for a suitable building received careful consideration, and during the long vacation the large buildings on the exposition grounds in Ermita, a mile south of the Walled City, were repaired and fitted up for the use of the normal

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school. On the 16th of June, while the cholera was still prevalent in the entire country surrounding Manila, the present school year was begun. The prevalence of this dread disease, which has hampered all school work, was especially felt by the normal school, preventing the attendance of pupils both in Manila and from the remoter provinces.

The present buildings have accommodations for about 500 pupils, and sessions are held forenoon and afternoon. Good physicial and botanical laboratories are ready

for use and the apparatus for the same is arriving.

In spite of the handicap mentioned, the total enrollment since June 16 has been 330 pupils, and on the last day of August 270 were actually enrolled, with an average attendance of 265 for the month. Of the 270 pupils, 70 are young women. Letters from a large number of presidentes indicate that the attendance will reach 500 at the opening of the middle term, October 1, on account of improved conditions as to cholera and the consequent removal of local quarantine restrictions and restrictions upon travel.

Fourteen American teachers furnish instruction in English, arithmetic, geography,

American history, Filipino history, algebra, physics, botany, and music and art.

The instruction in music and art is being given by the normal school in place of a separate school of fine arts which it is hoped will be established in Manila at a later date. One teacher gives full time to music and another full time to drawing. students are required to take one year of music and they are also permitted to take two years in addition to the one required, and many are availing themselves of this opportunity. At present the work is limited to vocal music and voice culture

In drawing, the students are also required to take one year. The work of this year is planned with a twofold purpose in mind—to give the student skill in illustrating his daily work when he takes up his work as a teacher and to give him a basis for the more advanced work. Students are encouraged to take more than the required work if they show especial skill or fondness for it. At present 7 students are pursuing special lines with surprisingly good results. These students have passed from charcoal work to color. A class of 20 is ready for the work in charcoal. The students are taking great interest in this work and are showing considerable capacity for Classes in wood carving will be started as soon as the science hall is ready for use.

The course of study for the Manila normal school is designed to be a four-year course, and during the last two years it is the plan to bring to Manila the pupils who have successfully accomplished the two-year normal course in the various provincial high schools, these courses being especially designed and laid out by the principal

of the Manila normal school for that purpose.

### THE NORMAL SCHOOL COURSE OF STUDY.

First year.—1, oral expression (reading and talking with special emphasis on diffi-cult sounds and combinations); 2, arithmetic; 3, elementary geography; 4, history of the United States; 5, drawing; 6, music.

Second year.—1, reading (the purpose being to develop rapidly in interpretation, fluency in expression, and a taste for good literature); 2, arithmetic; 3, physical

geography; 4, Filipino history; 5, nature study; 6, hygiene, physiology.

Third year.—1, algebra; 2, political and commercial geography; 3, general history;

4, botany; 5, physics. Fourth year.—1, geometry; 2, (a) United States history, (b) civics; 3, zoology; 4, chemistry; 5, professional work (observation and practice in model school).

For the benefit of Filipino teachers in the city of Manila normal training classes These classes which all native teachers are required to attend have been organized. meet every afternoon from 3 to 5 in the municipal school building, Intramuros.

The daily man-This school is under the direction of the normal school principal. agement of the school is in charge of Mr. E. W. Oliver, principal of the large Victoria grammar school (American and Filipino), which meets forenoons from 8 to 12 in the same building. The classes are taught by American teachers employed in the public schools of Manila. Daily instruction is given in arithmetic, English, civics, geography, and hygiene.

Thus the Manila normal school marks the culmination of the efforts for the training of Filipino teachers, which were necessarily begun in a crude way by the instruction of each for an hour every school day by the local American teacher; then followed by systematic instruction during a month or six weeks in provincial institutes during the long vacation; further advanced and placed on a more substantial foundation by the work of the provincial schools in their normal courses, and completed and made thorough by the central school at Manila.

Short as has been the time improvement is already felt in the elementary schools where teachers with but a little training in the Manila normal school have been

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Too much, however, must not be expected, for the full benefit of such a course can not be obtained for several years, and among the first graduates there may develope a lack of efficiency due to insufficient preparation in such rudiments as are the common possession of all American school children, but are just being introduced in these islands.

#### NAUTICAL SCHOOL.

A nautical school was opened in Manila December 15, 1899, with an attendance of This school is designed to educate young men for the merchant marine Owing to the mountainous character and small size of these islands, transportation by water must always continue to be the principal and almost exclusive This school is intended to fit Filipinos to take control of their own ship-

ping instead of permitting it to be controlled by people of other nationalities.

At the beginning of the present school year the attendance, especially from the provinces, was subject to the same curtailment on account of cholera as has been noted in other secondary schools. In spite of this, however, on August 31 there were enrolled 73 young men, and the percentage of attendance for the month was 87.7. The pupils represent about 20 different provinces.

The school is under the supervision of Lieut Commander John J. Knapp, U. S.

Navy, and has a teaching force of 4 American teachers and 1 Filipino instructor. The school was last year divided into four classes instead of three, and the scope of the instruction has been much extended. The attendance of the three upper classes is very good, and the attendance of the fourth class improves after the first three or four months. The school is now in good running order. Two full months of work have been completed, including the regular monthly examinations. The upper classes show good progress since the opening of the year, and the new fourth class has some promising material. New classes in physics, nautical astronomy, general history, and United States history have been formed this year.

The instruction during the first year includes arithmetic, English, geography, and drawing. That for the second year, English, algebra, geography, and drawing. That for the second year, English, algebra, geometry, geography, and drawing. That for the third year, English history, geometry, plane trigonometry, physics, mechanics, geography, and drawing. During the fourth and final year, the pupils are instructed in spherical trigonometry, nautical astronomy, navigation, seamanship, hydrographical drawing, general and United States history, and English. All classes are instructed in practical seamanship three times a week.

For the course in practical seamanship a mast has been erected in the school grounds and fitted with foresail and topsail. The pupils are frequently drilled at this to make them familiar with the nomenclature and the handling of ropes and It is impossible, however, to get sea experience from this, and it is greatly to be desired that the school be provided with a school ship at as early a date as is

During the long vacation the pupils of the most advanced classes have been placed

on commercial ships for actual experience in their future profession.

The first object is the Americanization of the students in language, habits of performing work, and general moral principles. The next thought, manner of performing work, and general moral principles. The next object is the technical education in seamanship, navigation, and kindred subjects. In view of the fact that the students had little, if any, satisfactory primary training before their admission to this school, it is deemed that very encouraging progress has been made.

The respect for authority and the physical development of the pupils are not unprovided for. Each school morning at 8 o'clock they are required to form in front of the school building and remain uncovered while the United States colors are hoisted. After this they are given twenty minutes "setting-up exercise." This drill, together with the exercise obtained by handling the sails and spars, has greatly improved the appearance and bearing of the students. As farther means of discipline, the students are formed between recitation periods by the officer of the day and are then marched to their several recitation rooms by their class leaders.

The school hours are from 8 until 1. This time is divided into six periods of forty minutes each, with five-minute intervals between the periods. The two larger classes are divided into two sections each, so that each instructor has during each period an average of 12 students. At the beginning of the school year the number of instructors was 5—2 American and 3 Filipino. There are now 5 instructors, 4 of whom are American and 1 Filipino, and in addition thereto the superintendent has

taken direct charge of the instruction in navigation.

The methods of instruction, system of marks and records, and the discipline of the school are based on those of the United States Naval Academy at Annapolis. A card system for the keeping of marks and records has been introduced during the present year. Monthly and semiannual examinations have been held. Monthly reports of the efficiency and conduct of each pupil have been sent to the parent or guardian and have also been posted in the school building, that both students and instructors could see the results of the school work.

All the instruction in the school at present is given in English, with the exception of that in the class room of the remaining Filipino teacher. The change of the school language from Spanish to English has been an important step, and it is deemed that American methods, particularly in seamanship and navigation, are more direct, and in addition thereto the students are absorbing the wished-for American

method of thought and action.

It is recommended that three or four recent graduates of the United States Naval Academy be secured as instructors for this school, that larger and more suitable quarters somewhere near the water be provided, and that a dormitory system be arranged for. The whole course should be extended and enriched and the discipline should be stricter.

It is with regret that the general superintendent learns that Lieut. Commander Knapp has been relieved from detail as superintendent of this school and ordered to the United States. Under his superintendency during the past year the school

has made marked progress.

# Manila Trade School.

The Manila trade school has at present 136 pupils, divided into classes as follows: Telegraphy, 74; drawing, 60; English, 57; carpentry, 29.

The pupils are scattered through Manila as follows:

| Concepcion                                                                                  | 1                                                     |
|---------------------------------------------------------------------------------------------|-------------------------------------------------------|
| Ermita                                                                                      | 63                                                    |
| Intramuros                                                                                  | 9                                                     |
| Malate                                                                                      | 22                                                    |
| Paco                                                                                        | 16                                                    |
| Quiapo                                                                                      | . 4                                                   |
| Sampaloc                                                                                    | 2                                                     |
| San Miguel                                                                                  | 2<br>3                                                |
| Santa Cruz                                                                                  | 2                                                     |
| Singalon                                                                                    | 3                                                     |
| Tondo                                                                                       | 3<br>2                                                |
| Trozo                                                                                       | 5                                                     |
| 2.020                                                                                       |                                                       |
| Total                                                                                       | 136                                                   |
|                                                                                             |                                                       |
| The following-named provinces are represented:                                              |                                                       |
|                                                                                             |                                                       |
| Albay                                                                                       | 4                                                     |
| Albay                                                                                       | 4                                                     |
| Bontoc                                                                                      | -                                                     |
| Bontoc                                                                                      | -                                                     |
| Bontoc                                                                                      | -                                                     |
| Bontoc Bulacan Cagayan Cavite                                                               | -                                                     |
| Bontoc Bulacan Cagayan Cavite Ilocos Norte                                                  | -                                                     |
| Bontoc Bulacan Cagayan Cavite Ilocos Norte Ilocos Sur                                       | -                                                     |
| Bontoc Bulacan Cagayan Cavite Ilocos Norte Ilocos Sur Laguna                                | 1<br>4<br>1<br>1<br>8<br>1                            |
| Bontoc Bulacan Cagayan Cavite Ilocos Norte Ilocos Sur Laguna Manila                         | 1<br>4<br>1<br>1<br>8<br>1                            |
| Bontoc Bulacan Cagayan Cavite Ilocos Norte Ilocos Sur Laguna Manila Pampanga                | 1<br>4<br>1<br>1<br>8<br>1                            |
| Bontoc Bulacan Cagayan Cavite Ilocos Norte Ilocos Sur Laguna Manila Pampanga Rizal          | 1<br>4<br>1<br>1<br>8<br>1<br>108<br>1                |
| Bontoc Bulacan Cagayan Cavite Ilocos Norte Ilocos Sur Laguna Manila Pampanga Rizal Sorsogon | 1<br>4<br>1<br>1<br>8<br>1<br>108<br>1<br>1           |
| Bontoc Bulacan Cagayan Cavite Ilocos Norte Ilocos Sur Laguna Manila Pampanga Rizal          | 1<br>4<br>1<br>1<br>8<br>1<br>108<br>1<br>1           |
| Bontoc Bulacan Cagayan Cavite Ilocos Norte Ilocos Sur Laguna Manila Pampanga Rizal Sorsogon | 1<br>4<br>1<br>1<br>8<br>1<br>108<br>1<br>1<br>1<br>4 |

Of this number, only 23 come from the north side of the river Pasig, showing very conclusively that the great body of Filipinos are not being reached in the efforts to give them a knowledge of modern industrial work.

The beginning of trade-school work in Manila has been delayed and hampered by many obstacles, some of them very unexpected. The Filipino people as a class,

after years of Spanish rule, have the idea firmly embedded in their minds that manual labor is degrading and beneath their dignity. This is strikingly shown by the enrollment in the classes in telegraphy and drawing as compared with the very few

in the carpentry class.

The location of the buildings assigned for use of the trade school is bad, in that it is far removed from the working class of Filipinos, who can not pay for transportation and who will not walk long distances. The school should be moved to a new location in a Filipino industrial center, either in Binondo or Tondo.

Cholera, as in the case of all other secondary schools, has played an important

part in decreasing enrollment and attendance.

It has been impossible to purchase in this city a sufficient number of tools for the use of the various classes and for distribution to industrial classes in provincial high Orders for tools to be purchased in the States have been subject to very great and annoying delays.

The status of the various classes is given in the following quotation from the report

of the principal, Mr. Ronald P. Gleason:
"Carpentry.—Up to the latter part of July we had four sets of carpenter tools and a few extras. They were a makeshift and hardly suited to the needs of the Filipinos. Since the arrival of the tools from the United States much more has been accomplished. The number of pupils taking this work to-day is 29.

"Drawing.—No drawing tools or supplies came until about the middle of July, so that up to that time nothing was accomplished. There are 60 pupils in the drawing

classes at this time.

"Telegraphy.—The outfit for this department, with the exception of the tables and chairs, was furnished by the army. In order to make this a practical course the printed blanks and books for the keeping of such records as the student will be obliged to keep in any telegraph office in the Philippines have been ordered. is great need for a few typewriters, for in the modern telegraph office a typewriter is almost as necessary as the telegraphic instrument, and the students should have practice in using them. Seventy-four students are taking this course.

"Plumbing.—The tools for this work have arrived, but the classes in telegraphy now occupy the room set apart for this work. It is intended to move the classes in

telegraphy to the north room of the northwest building. This room is now stacked full of lumber. A building is now being put in condition for the lumber, and the room will soon be cleared so that the classes can be established in plumbing.

"English.—The teacher who is to take charge of the plumbing work is at present engaged the full time in teaching English and mathematics to all who desire it. Many do not wish to study these branches here, as they go to the evening school and prefer to devote their full time to practical work. Fifty-seven attend these classes.

"Blacksmithing.—Requisitions for tools and supplies for this work were forwarded to the insular purchasing agent early last March. After many delays they were returned with the request that they be cut down. At this time all the funds had been withdrawn, and there was no appropriation available. The teacher who will take charge of this department is here. Neither room, tools, nor supplies are ready, but his services will be required in assisting in the drawing room and elsewhere. "Electricity.—The requisition for this work suffered the same fate as did that of the above. A teacher has been appointed to take charge of this course, but it is

doubtful if he comes from the States.

"Requisitions.—A few requisitions for tools for outside work have been filled, and there is now on hand quite a number of sets of drawing instruments and a few sets of carpenter tools. There have also been ordered a number of whittling trays, with a small outfit, which will no doubt arrive soon. All these will be available for use

in the provinces.

"Evening school.—As soon as possible after receiving the necessary tools and supplies evening classes in drawing and carpentry were started, two teachers giving their services five evenings a week. There being no possibility of receiving, under the new night-school attendance requirement, any pay for services rendered, the classes were kept open only three nights a week. The classes in drawing averaged for a number of nights over 20, and with an enrollment of 33. Since the rains have begun the classes are not quite as large. The rain is not the only damper, however, for there are not lamps enough properly to light the room. Immediately after the passage of the appropriation bill for the present quarter a requisition was put in for 10 Parker lamps or their equivalent, so that there might be light enough in all the rooms. Up to the present time no lamps have been received.

"The classes in carpentry have never been over 10. There should be evening classes carried on in connection with the trade-school work for the accommodation

of a class of people who can not attend school in the daytime, but it does not seem fair to have the teachers give their services when the school day is fully occupied with the regular work. Under the present law that seems to be the only way if they are to be kept open."

### EMERGENCY NORMALS.

In the provinces of Pampanga and Bataan, the supply of competent native teachers being insufficient and the ordinary daily instruction of teachers not materially assisting to fit aspirantes for these vacancies, small normal schools were opened at San Fernando, in Pampanga province, and at Balanga, in Bataan province. At the former school the attendance became nearly 50 within a week of starting, and the school continued in successful operation under the instruction of two American teachers until the long vacation. The school in Balanga had an enrollment at the same time of 25, and the work in this school was continued under the charge of one American teacher until the vacation. Since the vacation, during which the cholera epidemic prevented the holding of the vacation teachers' institutes in these provinces, the normal schools thus begun have been continued as integral parts of the provincial high schools established in these towns at the reopening of school work. These schools, it may be noted, although organized to supply purely local needs, were the first regular normals to be organized outside of Manila.

## VACATION NORMAL INSTITUTES.

To of in a sufficient number of fairly efficient native teachers to supply the demand, and to teach them English and give them training in American methods, has been one of the most pressing needs of the school work. In pursuance of this plan, all American teachers have devoted one hour per day to this work, giving instruction to all native teachers within a convenient distance. While this work has been effective in its way, the necessity of assembling native teachers in larger bodies for more advanced work has been given much attention by the general superintendent and the division superintendents. In a small way the work was commenced during April and May of 1901, by vacation normal schools in Manila, Iba, and Laoag.

During the past year the arrival of large numbers of trained American teachers enabled plans to be made for much more efficient work during the long vacation, which in most provinces came during the months of April, May, and June, although some of the provinces had vacations at earlier or later dates on account of local con-

ditions and needs.

The long vacation consisted of twelve weeks, during at least four of which the vacation normals were in session. In some cases the institutes were held at the beginning of vacation and in some provinces in the last month. The general idea was to have one such instruction school in each province, in special cases to be divided or consolidated, as conditions required. One large institute was planned for the entire island of Panay, but the impossibility of getting reasonable transportation and accommodations for the native teachers while attending the session, and the insular government not being able to furnish funds for this purpose, smaller schools

were held at Iloilo, Capiz, and San Jose.

The following summary will show the location, inclusive dates, enrollment and attendance, together with the number of American teachers giving instruction. It should be remembered that the work along this line, while successful both in numbers and results, was performed in the face of difficulties of transportation, communication, and health which can not be conceived by a person not familiar with these islands. Just at the close of schools the cholera had broken out in Manila, spreading rapidly to the provinces, and for a time threatening not only the vacation work, but the regular school work at the recommencement of schools as well. In an everwidening circle the scourge has spread, until at the present time the Visayan group (Panay, Cebu, Negros, and Bohol) and the Ilocos provinces, in the north of the island of Luzon, are the provinces most afflicted. It will be noted that the schools for San Fernando, Malolos, Baliuag, Balanga, and Dagupan—in the most thickly populated parts of the archipelago—were forbidden to open, and it is estimated that the attendance at these five schools would have been nearly 1,000. Other schools were severely cut in attendance, or the term was shortened, by the same cause. The mail and transportation service (slow and unsatisfactory at best) was doubly crippled by the quarantines which were enforced on all travel, both by land and sea. For this reason it is impossible to give at this date all of the figures needed for the following table.

# Vacation teachers' institutes.

| Divi-<br>sion<br>num-<br>ber. | Town and province.                                                                                                                                                                                          | Inclusive dates.                            | Teachers.        | Pupils.         | Average<br>attend-<br>ance. |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------|-----------------|-----------------------------|
| 1<br>2                        | Manila<br>Iloilo (Iloilo)<br>Capiz (Capiz)                                                                                                                                                                  | Apr. 7 to May 2a<br>Apr. 1 to Apr. 26       | 18<br>15         | 817<br>188      | 278<br>174                  |
|                               | Capiz (Capiz)                                                                                                                                                                                               | do                                          | 7                | 38<br>165       | 36<br>156                   |
| 3                             | Dumaguete (Oriental Negros)                                                                                                                                                                                 | May 5 to May 31                             | 13               | 126<br>60       | 115<br>54                   |
| 4                             | Capis (Capis) San Jose (Antique) Dumaguete (Oriental Negros) Bacolod (Occidental Negros) Cebu (Cebu (Cebu ) Bago (Cebu)                                                                                     | Apr. 14 to May 9                            | 10               | 101             | 108<br>46                   |
| 5                             | Tagbilaran (Bohol)                                                                                                                                                                                          | Mar. 31 to Apr. 26                          | 8                | 72<br>111       | 65<br>94                    |
| 6<br>7                        | Cebu (Cebu)  Bago (Cebu)  Calob (Cebu)  Tagbilaran (Bohol)  Palo (Leyte)  Cuyo (Paragua)  Zemboanea (Zemboanea)                                                                                             | May 5 to May 30<br>May 5 to May 28          | 16<br>3          | 150<br>84       | 142<br>23                   |
| 8                             | Cuyo (Paragua)  Zamboanga (Zamboanga).  Surigao (Surigao)  Nueva Caceres (Cam.)  Camalig (Albay)  Sorsogon (Sorsogon)  San Fernando (Pampanga)                                                              | Apr. 14 to May 9                            | 8<br>3<br>17     | 21<br>9<br>40   | 19                          |
| ·                             | Camalig (Albay)                                                                                                                                                                                             | doadoa                                      | 8                | . 86<br>21      | 26<br>16                    |
| 9                             | San Fernando (Fampanga)<br>Malolos (Bulacan)<br>Baliuag (Bulacan)                                                                                                                                           | No session a                                |                  |                 |                             |
|                               |                                                                                                                                                                                                             | attendance 400 to                           |                  |                 |                             |
| 10                            | Balanga (Bataan)                                                                                                                                                                                            | Cholera; 400 esti-<br>mated.a               |                  |                 |                             |
|                               | Tarlac (Tarlac) Iba (Zambales) San Isidro (Northern Ecija) Bayombong (Northern Vizcaya) San Isidro (second) d Vigan (Ilocos Sur) Laoag (Ilocos Norte) Bangued (Abra) Tuguegarao (Cagayan)  Aparri (Cagayan) | June 16 to Aug. 4b<br>June 16 to Aug. 22    |                  | 244<br>291      | 225<br>202                  |
| 11                            | San Isidro (Northern Ecija)<br>Bayombong (Northern Vizcaya)                                                                                                                                                 | Mar. 8 to Apr. 11do                         | 8<br>5           | €100<br>50      | 85<br>43                    |
| 12                            | San Isidro (second) d                                                                                                                                                                                       | Aug. 4 to Aug. 29<br>Mar. 24 to Apr. 19     | 27               | 108<br>363      | 85<br>345                   |
| 13                            | Laoag (Ilocos Norte)                                                                                                                                                                                        | May 18 to June 19                           |                  | 235<br>135      | 230<br>130                  |
| 14                            | Tuguegarao (Cagayan)                                                                                                                                                                                        | Mar. 24, a.m. only<br>June 9 to July 8      | 6                | e 98<br>64      | 44                          |
|                               | Aparri (Cagayan)                                                                                                                                                                                            | do                                          | 5<br>4           | 39<br>47        | . 84<br>88                  |
| 15                            | Ilagan (Isabela)<br>San Roque (Cavite)<br>Tanausan (Batangas)<br>Lemery (Batangas)                                                                                                                          | Apr. 28 to May 21 b<br>Mar. 31 to Apr. 26 f | 6<br>3           | 77<br>109       | 68<br>88                    |
|                               |                                                                                                                                                                                                             |                                             |                  | 37<br>115       | 32<br>96                    |
|                               | Bauan (Batangas)<br>Balayan (Batangas)<br>Batangas (Batangas)<br>Lucena (Tayabas)                                                                                                                           | do. f                                       | 5<br>2<br>2<br>7 | 110<br>19       | 108<br>16                   |
|                               | Lucena (Tayabas)                                                                                                                                                                                            | do. f                                       | 7 7              | 51<br>55<br>45  | 48<br>48<br>41              |
| 16                            | Santa Cruz (Laguna)                                                                                                                                                                                         | do.ag                                       | , 9              | 150             | 145                         |
| 17                            | Atimonan (Tayabas) Santa Cruz (Laguna) Morong (Rizal) Romblon (Romblon) Boac (Marinduque) Masbate (Masbate)                                                                                                 | May 2 to May 30                             | 11<br>6<br>2     | 143<br>52<br>35 | 138<br>45<br>30             |
|                               | Masbate (Masbate)                                                                                                                                                                                           | June 16 to July 11                          | 4                | 43              | 35                          |
|                               | Total                                                                                                                                                                                                       |                                             | 302              | 4, 389          | 3, 986                      |

a Cholera very bad. In Nueva Caceres the men teachers became medical inspectors and fought the cholera, while the women teachers continued the school.

b School cut short one week, school closed by board of health on account of cholers.

Two native teachers were included in the teaching force.

Georgia session, attendance reduced by prevalence of dengue fever.

«School closed on account of smallpox.

f The collection of inhabitants into the towns and forbidding of travel from place to place necessitated holding of many small institutes. The quality of the "reconcentration" can be judged.

g Laguna still under martial law, a gunboat was used to collect the native teachers and take them to and from the normal, commercial boats being prohibited in Laguna.

Necessarily much difference existed in the programme for these schools on account of the varying number of instructors, and more especially because of the limited capacity of the native teachers and aspirantes attending. In the smallest schools the subjects taught were arithmetic, geography, history (general, United States, and Filipino), English conversation and grammar, school methods and management. In addition to these, the larger and more advanced classes also received instruction in physiology and hygiene, botany, nature study, applied psychology, drawing, music, civil government.

In these vacation institutes the common branches were taken up with a view to teaching the subject-matter, and illustrating, as far as possible, correct methods.

Filipino teachers or candidates were often called upon to take charge of classes and teach subjects designated by the American teachers, criticism being invited from the other students upon their work and method. In some schools certain principles of pedagogy were illustrated and students were encouraged to discuss them in the English language.

An effort was made to discourage belief in a number of popular fallacies; as, for instance, the value of translation methods and the use of Spanish and Tagalog in Music, drawing, and physical exercise were also taught where a teacher

was available for the purpose.

The division superintendents and principals in charge of these schools report a very noteworthy interest on the part of the pupils, who entered into the work with enthusiasm and displayed a commendable spirit of eagerness and friendly rivalry. The school work during the few months elapsing since the beginning of the schools for the present term shows a very fair increase in efficiency and interest as a result of these institutes.

In some divisions classes for conversation, to which were admitted a limited number, were held every afternoon after the regular hours. This was optional and proved very successful. Each American teacher met from 8 to 12 Filipino teachers, the object being to cultivate the habit of free and easy conversation. Subjects of conversation were chosen largely by the students, but it was always to be something

worth talking about and in which all had a lively interest.

Many students who attended these normal institutes did so at great personal sacrifice. It was soon apparent that many who had come would not be able to continue through the month for lack of means. Many of the native teachers had received no salary since January 1, and only a comparatively few were paid up to date. Aspirantes, as a rule, were in a still worse condition, having no money and no hopes of receiving any soon. In Cebu a teachers' organization was formed, a contribution was made by the American and native teachers alike, the needs of the less fortunate were relieved, and 84 pesos were left in the treasury for the next year. The amounts paid to aspirantes and teachers are to be returned whenever they are able, the fund

thus becoming self-renewing.

In many of the schools young men and young women studied together. At first many questioned the advisability, as it was a radical departure from the cutom of keeping the sexes separate during school work. The young women hesitated to enter the classes with the men, but after the first few days all embarrassment passed away and they were generally agreed that there was great advantage in the arrangement.

# AMERICAN TEACHERS' MEETINGS.

Two important vacation meetings of American teachers were held, at Iloilo and at Cebu, after the close of the vacation normal schools. The programme for the Iloilo gathering follows:

#### March 24, 1902.

8 to 8.10.—Opening remarks, G. N. Brink.

8.10 to 8.40.—Address, W. H. Leek: "The manifest destiny of popular education in the Philippines."

8.50 to 9.40.—Paper, J. A. Gammill: "How to secure order in the Philippine schoolroom." Discussion opened by R. L. Heindell.
9.40 to 10.30.—Paper, J. A. Christensen: "Directed and undirected play." Discussion opened by W. A. Buck.
2.30 to 3.10.—Paper, V. Louise Herrick: "How to teach geography most effectively to the Filipino youth." Discussion opened by Thomas H. Stewart.

3.10 to 3.50.—Paper, S. A. Tichenor: "The teaching of grammar to the Filipino

child." Discussion opened by H. H. Murphy.

3.50 to 4.30.—Paper, Mrs. L. S. Richardson: "How to teach reading to the Filipino Discussion opened by B. H. Maxfield.

Each paper will be followed by a general discussion by the teachers.

### March 25, 1902.

8 to 8.50.—Address, Dr. E. B. Bryan.

8.50 to 9.40.—Papers, Miss M. H. Fee, C. H. Covell: "The use of Spanish in the schools." Discussion opened by C. C. Eaton.

9.40 to 10.30.—Paper, E. A. Coddington: "Care and improvement of school grounds." Discussion opened by Mr. Covell. Digitized by Google

2.30 to 3.10.—Paper, W. H. Millington: "How best to teach arithmetic to the Fili-

2.30 to 3.70.—Paper, W. H. Millington: "How best to teach arithmetic to the Filipino child." Discussion opened by C. A. McClure.

3.10 to 3.50.—Paper, Miss M. E. Polley: "The importance of spelling; how best to teach it to the Filipino child." Discussion opened by F. D. Sawyer.

3.50 to 4.30.—Paper, Miss Lucile Keyes: "The place of sewing in the schools and how to direct it." Discussion opened by Mrs. Rena Salmon.

Each paper will be followed by a general discussion by the teachers.

# March 26, 1902.

8 to 8.40.—Address, G. N. Brink: "The American teacher in the town."
8.50 to 9.40.—Paper, A. V. Smith: "The use of Visayan in the schools." Discussion opened by F. H. Stinchfield.

9.40 to 10.30.—Paper, Miss J. Anabel Read: "The relation of the American teacher to the Filipino teacher." Discussion opened by Leo J. Logan.

2.30 to 3.10.—Paper, Guy B. St. John: "Drawing, its place in the schools and how best to present it." Discussion opened by Miss M. M. Redfield.

3.10 to 3.50.—Paper, Thorington C. Chase: "Nature study in the schools; its place and the benefits derived from it." Discussion opened by E. Wallace Bratton.

3.50 to 4.30.—Paper, Miss Mary I. Myers: "The place of music in the public schools of these islands." Discussion opened by J. H. Byerley.

Each paper will be followed by a general discussion by the teachers.

# March 27, 1902.

8 to 8.40.—Paper, George T. Shoens: "How to teach the native teacher." Discussion opened by C. R. Cameron.

8.50 to 9.40.—Paper, C. H. Maxson: "A professional reading course for the American teachers." Discussion opened by E. A. Coddington.

Mr. G. N. Brink, the division superintendent in charge, makes the following report: I am glad to report a very interesting and, I hope, profitable meeting of my American teachers.

All of my teachers were present, with the exception of three, whom I had excused because of illness, Mrs. Martin, Mr. Shoens, and Mr. Bond.

The sessions lasted three days, with a full attendance throughout. The papers were carefully prepared and gave evidence of much earnest thought and real interest in the subjects treated. The discussions following the papers were earnest and sug-Many side lights from the personal experiences of the teachers brightened the speeches and quickened the interest of all.

I feel sure that each teacher returning to his special field will carry with him many useful hints as to how he can best meet the conditions that confront him. Some have succeeded where others have failed, and their experience and the way in which they took up the problem and conquered it must prove helpfully suggestive to those who

have not succeeded so well.

I inclose a copy of the programme, which was carried out entire, with the one exception of the address by Dr. Bryan.

We all regretted very much that neither you nor Dr. Bryan was able to be with us on account of the cholera quarantine.

The Cebu meeting had the following programme:

# Monday, June 16, 1902.

8.30 a. m.—Registration and organization.

9.30 a. m.—"The department of public instruction for the Philippine Islands; what it has done." Address, the division superintendent.

10 a. m.—"The American teacher at his station; what next?" Paper, Mrs. J. M. Dougherty. Discussion, under the ten-minute rule; Mr. Harold Homan, Mr. E. F. Welch, Mr. C. A. Vallance. Discussion, under the three-minute rule; open to all. 3 p. m.—"The American teacher in the community." Paper, Mr. John A. Staun-Manning, Mrs. E. F. Welch. Discussion, under the ten-minute rule; Miss E. B. Caldwell, Mr. H. M. 4.15 p. m.—"The American teacher and the Filipino teacher." Paper, Mr. G. B. Schiller. Discussion under the ten-minute rule; Mrs. W. W. Lewton, Mr. H. M.

McCabe, Miss Anna C. Boe. Discussion under the three-minute rule; open to all.

# Tuesday, June 17, 1902.

8.30 a. m.—"The Filipino children." Paper, Mrs. H. M. Manning. Discussion, under the ten-minute rule; Mr. J. J. Dunn, Mrs. E. M. Staunton, Mr. John M. Mil-

ler. Discussion under the three-minute rule; open to all.

9.45 a.m.—"Compulsory school attendance." Paper, Mr. E. F. Welch Discussion, under the ten-minute rule; Miss E. B. Caldwell, Mr. G. N. Tremper, Mr. Thomas

J. Nihill. Discussion, under the three-minute rule; open to all.

\*\*sp. m.—"School management." Paper, Mr. L. D. Milliman. Discussion, under the ten-minute rule; Miss Dora Reynolds, Mr. W. F. Strong, Mr. H. M. Manning. Discussion, under

Discussion under the three-minute rule; open to all.

4.15 p. m.—"School boards." Paper, Mr. W. N. Risdon. Discussion, under the ten-minute rule; Mr. M. F. Mulcahy, Mr. Harold Homan, Mr. G. N. Tremper.

Discussion under the three-minute rule; open to all.

# Wednesday, June 18, 1902.

8.30 a. m.—"Method in teaching." Paper, Miss Florence Grayum. Discussion, under the ten-minute rule; Mr. G. B. Schiller, Mrs. H. M. Manning, Mr. L. D. Milliman. Discussion, under the three-minute rule; open to all.

9.45 a. m.—"The object-lesson method; explained and applied." Paper, Mrs. C. A. Vallance. Discussion, under the ten-minute rule, Miss Dolores Machado, Mr. John G. Gwartney, Miss Isabel Wilkie. Discussion, under the three-minute rule,

open to all.

3 p. m.—"Industrial work, what it is and to what extent it can be introduced into the schools in this division." Paper, Mr. A. W. Lindeman. Discussion, under the ten-minute rule, Mr. W. W. Lewton, Miss Florence Grayum, Mr. John A. Staun-4.15 p. m.—"The aim of the department of public instruction for the Philippine Islands." Address, the division superintendent ton, jr. Discussion, under the three-minute rule, open to all.

Question box at the close of each session.

The attendance was very nearly as good as in Iloilo, but the attention of the teachers was somewhat distracted on account of the disappearance of four young men teachers who had recently arrived in Cebu and who had gone into the mountain for a day's excursion, and whose fate was not learned until long afterwards.

## PROVINCIAL SCHOOLS.

One of the most important parts of the work during the past half year has been the organization of provincial schools. Not alone is a free public secondary school an entirely new departure in these islands, but the organization of these schools has gone far toward impressing the influential natives with the idea that the American public schools are of interest to themselves as well as to the humbler people. The higher classes of Filipinos have a great love for the showy and ornamental, and while they prefer to send their children to a private school under the church authorities, yet the fact that the Americans are beginning to provide for the higher education—an education more complete and thorough than it is possible to obtain within the islands otherwise—is having its effect, and when it is possible to announce a free American university at Manila it is believed that the primary schools will reap much benefit in increased attendance of the children of the better class of Filipinos.

The foundation for the provincial high schools has been laid by the division superintendents during the past year; grammar classes were organized in public schools in several large towns under municipal support, but accepting pupils temporarily from other towns, and when in March of the present year an act was passed giving provincial boards power to provide for the erection or renting of buildings for such schools, and to provide funds for the other expenses, the division superintendents were nearly ready to make their definite recommendations and select their teachers in order to get the schools started in time for the beginning of the present

school year.

The amount of work connected with the organization of these higher schools can not adequately be described. It has been absolutely new work. Everything had to be created and provided. The American teachers and the text-books were furnished by the insular government, and the buildings, native teachers, furniture, and all other equipment by the provinces. The division superintendents, almost without exception, spent a large part of their vacation in assisting in the organizing of these

schools and getting action by provincial authorities. Up to September 1 the following provincial high schools have been organized:

# Provincial high schools.

| Divi-<br>sion<br>No. | Location of schools. | Location of schools. Teachers. e |        | Courses.                                            |  |
|----------------------|----------------------|----------------------------------|--------|-----------------------------------------------------|--|
|                      | [Iloilo              | 9                                | 288    | Academic, normal, industrial, and                   |  |
| 2 '                  | San Jose             | ! 1                              | 61     | Academic.                                           |  |
|                      | ('apiz               |                                  | . 41   | Academic and agricultural.                          |  |
| _                    | Bacolod              | 3                                | 125    | Academic and normal.                                |  |
| 3                    | Dumaguete            |                                  | 70     | Do.                                                 |  |
| 4                    | Cebu                 | 2                                |        | Do.                                                 |  |
| 7                    | Cagayan              | 2                                |        |                                                     |  |
| 8                    | Nueva Caceres        | 4                                | 70     | Do.                                                 |  |
|                      | (San Fernando        | 3                                | 50     | Do.                                                 |  |
| 9                    | Baliuag              |                                  | 30     | Academic.                                           |  |
|                      | Balanga              | 2                                | 40     | Academic and normal.                                |  |
|                      | Lingayen             | ' 3                              | . 114  | Academic, industrial, and commer-                   |  |
| ••                   |                      | t                                |        | cial.                                               |  |
| 10                   | Tarlac               | 2                                | 54     | Do.                                                 |  |
|                      | Iba                  | ' 2                              | 50     | Do.                                                 |  |
| 11                   | `San Isidro          |                                  | 60     | Agricultural, academic, industrial, and commercial. |  |
| 12                   | ſVigan               |                                  | 84     | Normal, academic, and commercial                    |  |
| 12                   | Baguio               |                                  |        | Industrial and agricultural.                        |  |
| 13                   | Lauag                | 2                                |        | Academic and normal.                                |  |
|                      | Bangued              |                                  |        | Do.                                                 |  |
| 14                   | Tuguegarao           | 2                                |        | Academic.                                           |  |
|                      | (Lucena              |                                  | 32     |                                                     |  |
| 16                   | Batangas             |                                  | 57     | Do.                                                 |  |
|                      | San Roque            | 2                                | 61     | Do                                                  |  |
|                      | Total (28 schools)   | 57                               | 1, 436 | (+ about 150 for blanks.)                           |  |

To these should be added the grammar schools in the city of Manila, although existing as part of the municipal schools:

| Division<br>No. | Location of schools,                                                                | Teachers. | Pupils<br>enrolled. | Courses.                                                 |  |
|-----------------|-------------------------------------------------------------------------------------|-----------|---------------------|----------------------------------------------------------|--|
| 1               | (Victoria Grammar<br>Tondo Grammar<br>(Sampaloc Grammar<br>Grand total (26 schools) | 2         | 38                  | Grammar and high. Grammar. Do. (+ about 150 for blanks.) |  |

Provincial high schools are being organized in the following places; but if already started, information has not yet reached this office:

| Divi-<br>sion<br>No. | Location of schools. | Teacher | Pupils enrolled. | Courses.                              |
|----------------------|----------------------|---------|------------------|---------------------------------------|
| 5                    | Tagbilaran           |         |                  |                                       |
| 6                    | Tacloban             |         |                  |                                       |
| 7                    | Cuyo                 |         |                  | Agricultural, industrial, and normal. |
| ۰                    | (Guinobatan          | 2       |                  |                                       |
| 8                    | Sorsogon             |         |                  |                                       |
|                      | San Fernando         | 1       |                  |                                       |
| 12                   | Cervantes            |         |                  |                                       |
|                      | Santa Cruz           |         |                  |                                       |
| 16                   | (Pasig               |         |                  |                                       |
|                      | Boac                 |         | 1                |                                       |
| 17                   | Romblon              |         |                  |                                       |

The course of study for these provincial high schools, while necessarily not uniform, provides academic, normal, commercial, industrial, and agricultural courses, the purpose being to fit students for the higher educational work of a general nature; to prepare for the university work to be offered later in Manila; to prepare Filipino

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teachers to carry on successfully the work of education; to educate for clerical positions, and to fit for the trades and agriculture. The academic course will include all the branches usually taught in grammar and high schools in the United States, with the addition of Spanish, for which there is still a large demand. As a rule, the teacher of Spanish will be a native of these islands, and as fast as the best teachers can be properly educated and imbued with American methods of teaching they will be used in many of the teaching positions in these schools.

A letter received from one of the most active and best division superintendents at

the time these high schools were being organized summarizes well the attitude of

the people toward the educational movement:
"I am forced to believe that the high school will be the strongest weapon we The primary schools are all have and will cover the weakest spot in our defenses. right; I feel safe as to them. In the country we are drawing everything our way. In cities, where church influence and private schools are strong, a serious task confronts us. We have not yet reached the best class of students. They want education. They are not opposed to us or to our schools. They simply realize that we can not yet give them what they want. Some of them are in Manila in church schools. em are in Manila in our schools. A great many of them are here in private. They came out to our normal and were among the best workers. The lew of them are in Manila in our schools. powers of the church here are strong, but latent at present. They are not working against us, but are watching us. I firmly believe that if we do not reach the class described church schools will be established. This would be a serious blow to our work, as this is a strong church town. I consider myself in a position to be posted upon this point.

"The local institute represents the power of the private school. It has a fluctuating attendance, a curriculum embracing everything from elementary work to the history of philosophy. It is a self-supporting affair and is not on a very firm finan-This class of students do not need Spanish, but they demand it. I have been uncertain upon this point until recently. I now believe we should accept the

situation. If we do not furnish a course in Spanish, some one else will.

"The principal of this institute is a man who would be in every way desirable. He is a finely educated man. He speaks and teaches Spanish and native dialect He is also a first-class Latin teacher. The ease with which he puts his dialect or Spanish into Latin is a revelation to us Americans. He has a strong following and is the brains and backbone of the institute.

"As for American teachers for the high school, I feel that the best we have is none too good. Here, even more than at any other place in the field, we need an organ-

izer. We must get out among the people and present our case.

The organizing of the school at Iloilo, where conditions were very favorable, shows the eagerness of the people for this class of schools, and incidentally speaks of the paralysis temporarily imposed by the cholera:

"I have the honor to submit the following report of the tributary normal school,

organized at Iloilo on June 16 of this year.
"The provincial board, being in full sympathy with the idea of establishing a normal school at Iloilo, rented an excellent building at a cost of \$125 gold per month and equipped the same with 200 school desks, teachers' desks, and is now having made 40 benches with a seating capacity of 300 pupils. The board has at all times shown a willingness to comply with any reasonable request for assistance.

"Circular letters were sent to the presidentes in Panay requesting them to announce in their respective pueblos the opening of a normal school at Iloilo on June 16 and that pupils would be matriculated on and after June 2. The school was opened with an attendance of 150 pupils. Matriculations were kept open until the enrollment had reached 288, representing 40 towns from Panay, 6 from Negros Occidental, and 1 from Romblon. Owing to the bad weather, very largely, the average attendance was kept down to about 250 for the month of August.

"The greatest enthusiasm prevailed throughout the school among teachers and pupils. A literary society was formed, made up principally of the best pupils in the school, which has assisted very greatly in maintaining an interest and spreading the reputation of the school. Following out a suggestion made to the presidentes, many pupils formed clubs for the purpose of reducing living expenses, and just before the outbreak of cholera arrangements were under way to accommodate 100 members with a Filipino and an American teacher in charge of the club. With the outbreak of the cholera about August 28 the pupils began to leave, obeying the urgent requests sent in by parents for them to return. On September 2, in compliance with request made by board of health, the school was closed until cholera situation was so well in hand that the danger was practically over."

As these provincial high schools draw their students from all over the province, and in some cases from neighboring provinces as well, provision has been made by the provincial or municipal authorities in many cases for dormitories for the pupils, or for the provision of suitable board and lodging at a reasonable price on the club plan. These arrangements are made by the provincial or municipal authorities, but the teachers of the school have general oversight of the quarters.

#### INDUSTRIAL AND AGRICULTURAL INSTRUCTION.

In some parts of the islands, particularly in the provinces of Benguet, Lepanto-Bontoc, Nueva Vizcaya, and in Mindanao, the nature of the tribes makes especially important the instruction along industrial and agricultural lines, rather than along the lines of ordinary primary instruction. Consequently the provincial schools to be established in these places will conform largely to these necessities. In many of the high schools these branches will be given as regular courses, but the work will naturally proceed along more advanced lines in the civilized and more highly educated provinces. The following extract from a letter in reference to the industrial work at Iloilo will give a view of the latter conditions:

"In asking what courses should be included at the beginning, the consensus of opinion was that carpentry, blacksmithing, mechanical and architectural drawing, wood working, and machinery should be put in at once. Special emphasis was laid upon the last. A number of business men said it was by far the most important, as at the present time it is necessary for the haciendero to send to Manila whenever a piece of his machinery breaks for a man to go out to his hacienda to see what is the

matter, and thus is often caused a delay of days and sometimes weeks.

"The editors in Iloilo make a strong plea for the immediate establishment of printing. They say that they have to send to Manila for Tagalog printers; that these Tagalogs refuse to teach the Visayans their trade, and consequently much ill feeling is aroused. They wish this taught their own countrymen as soon as possible. Its worth as an educational work will be great; however, it is not of prominent interest as are the courses in carpentry, blacksmithing, wood work, etc."

A view of conditions in the Igorrote provinces illustrates the opposite extreme of industrial work. In forwarding plans and specifications for a building to be erected to accommodate a combined agricultural and industrial school for the province of

Bontoc, the division superintendent gives this interesting information:

"The province is entirely mountainous and reached from the coast by a single trail, passable for horses and in very good condition. This trail leaves the military road at Candon, Ilocos Sur, and passes through Salcedo, Concepcion, Angaque, Cervantes, and then over a difficult and very mountainous route through several Igorrote villages to Bontoc. The time required to reach Bontoc from Candon is about two days, easy riding, to Cervantes (the capital of the province of Lepanto-Bontoc) and two days from there to Bontoc.

"The entire province is inhabited by Igorrotes. So much has already been written about the Igorrotes that I shall not encumber this report with attempts to describe their habits or customs. It lies within the scope of the report, however, to say that they are not in any social condition to be benefited by any attempts to educate them along the lines laid down for the more civilized tribes of Filipinos. They

are centuries behind the other races in race development.

"I think it would be wise, in entering upon a plan to educate the Igorrote, to take account of the backward condition of the race and adapt the methods to the needs. Their homes are wretched and filthy. Their habits of dress and eating are shiftless and unsatisfactory from a civilized point of view. Their filthy personal habits can not but breed disease. Their methods of providing the means of livelihood are primitive. They are, however, industrious in a measure and their conditions may

be improved by very simple industrial and sanitary instruction.

"For this reason I believe the school suggested herein is the most feasible plan for undertaking their improvement. The plan recommended to build or establish in Bontoc, the capital of the province, an industrial school which will accomodate about 150 to 200 boys and perhaps half as many girls; to provide for the pupils to live at the school under the control of an American teacher who shall have the responsibility of their supervision, both as to their studies and their living, cooking, eating, clothing, etc.; to teach them by actual direction the better ways of living, possible under their circumstances, seems the most hopeful way of bettering them by means of education.

by means of education.

"Their soil is productive and the climate is good as any on the archipelago. Their chief products at present are rice and a kind of sweet potato. They display rather remarkable understanding and diligence in the cultivation of their rice. The tillable land is all in very steep and narrow mountain valleys. The Igorrotes have terraced the sides of these valleys, building up the sides of the terraces with stone

walls and directing the small mountain streams into them in such a way that all the rice land is admirably irrigated. The sweet potatoes are cultivated on the sides of the mountains and are produced in abundance. The soil and climate are such as would make a great variety of products possible. There is already grown in various places a small quantity of cacao and coffee. There is no reason why live stock should not thrive, as there is an abundance of grazing and water.

"The following is an extract from the letter of Mr. Smith accompanying the esti-

mates for the school:

"There is much in the furnishing and equipping the school here that can be made in Bontoc by the boys and girls, and of materials that can be secured by the natives; the boys and girls can have the same things in their homes when they leave school if they so desire. In this line are the dishes and beds. We will have only to ask the Department to furnish us with knives, forks, spoons, blankets, and domestic (cloth). It is estimated that we will need 100 each of knives, forks, and spoons; 1,000 yards of domestic, 100 blankets, 2,500 yards of cloth for clothing, which could be made up by the school. I think nine-tenths of all the work can and should be done by the pupils of the school, and that everything should be made of material that can be obtained by the native and is within his reach in his present condition. It is my idea to have the school make as many as possible of the things needed and used, and to have the life of the pupil approach as near that of the civilized man as

is practical for the Igorrote under the present conditions of the entire people.

"I think that the department ought to be asked to furnish us with at least 50

sheep, 50 goats, 10 cows, 10 carabaos, 10 mares, and 10 pigs.

"'I do not think it advisable to try to get all the pupils here at the opening of the school, but only a sufficient number to carry on the work of construction and organizing. One hundred can be cared for temporarily, so the workshop, kitchen, pigpens, fences, and other improvements can be made before the large building is commenced. If the appropriation is not large enough to complete it this year, it can be

done next year, and the boys will know more about using tools.

"It appears to me that Mr. Smith has put the plan very plainly. I would recommend, however, that the appropriation asked for be considerably above the figure given in the accompanying bill. This includes only materials. There will be expenses for tools, equipments, and unforeseen expenses, as well as some necessary outlay for labor which can not all be furnished by unskilled Igorrote boys. In fact, I question whether a great deal of the construction work can be done by them satisfactorily without considerable training."

The variety of natives in Mindanao of the lower types of civilization gives rise to peculiar conditions and leads to a consideration by the division superintendent of the

industrial work there, as follows:

"I believe the introduction of industrial education among the regular Christian or Filipino population to be feasible, but attended with many difficulties, chief of which is the Filipino mental attitude toward work. The line of least resistance with the older pupils will run along the industries and occupations held in most esteem by their parents. These vary in different localities, but never include the work done chiefly by the pagans of the region involved—much less that done by the Mohammedans. In Cuyo Mr. Stone has found a satisfactory beginning in pottery, and I expect Mr. Tarbox to find this same line satisfactory in Cagayan. In other localities other industries will form the center. The cultivation of the soil should begin with the things the growing of which is exteemed by the people, even if this confines us to floriculture, as it will in certain localities. This can be followed with the introduction of new things, and in the course of time we may hope to reach the proper cultivation of standard crops, in one locality camotes (which can be indefinitely improved), in another cassava (which is far from its best development here), and so on, in each case adapting the work to the local needs. The work for the big girls is already laid out in most places, and consists in sewing, needlework, fancywork, and in some cases weaving. This furnishes a basis for a beginning. Girls also take an interest in gardening, especially flower gardening. The little children do not feel so much the home prejudices and they can be handled more easily. Pandanus leaf work will be found very interesting and valuable to them, if wisely The simple weaving of mats will soon tire them; but the mat work can be made into an endless variety of beautiful and useful things of which these people know little. Grasses and various fibers will be useful in similar lines and developments.

"The 'New Christians' have no prejudices against work, and they are anxious for help. All we shall have to trouble about with them is the decision as to what would be most profitable to them and how to give it them. They are very largely agricultural people, and their form of industrial education should be governed

accordingly.

"The various Moro tribes vary greatly in their manners of life, and consequently in their needs. At Zamboanga their work must be largely mechanical. In Jolo and the regions roundabout the mechanical and the agricultural elements should be combined. I am longing to get into the region of Lake Lanso, as I feel confident we can help the people there. Their needs seem from this distance to be largely agricultural, as are their tastes. But for the present we can do so little for the Moros that they hardly need be taken into account in forming general schemes for immediate action.

"The pagans are nearly all agricultural peoples, although in other respects they differ greatly. We have done absolutely nothing for them as yet, and shall be able to do so little for the present that they, like the Moros, need not enter into our

general calculations.

"The first and most important item in the equipment needed is the mental equipment of the teacher. This applies especially to the American teacher. That teacher who fails to recognize in this the most serious and important work he has to do will hardly do anything worth the doing. Next to the attitude which will lead a teacher to give this work his most serious attention and constant thought is knowledge of the details of such work and skill with the hands. In most cases we must trust the Filipino teacher to furnish these, while the American teacher furnishes general guidance and enthusiasm. We shall have to bear in mind that the Filipino teacher shares the general Filipino prejudices on the subject of work, and needs encourage

ment to feel the importance of what he is set to do.

"The equipment in the way of tools and apparatus required can not be determined till we know exactly what is to be done in the several localities. For pandanus and allied work the teacher ought at least to have a pocketknife worth a quarter—two or three such knives will be found convenient and useful. A few 'Diamond dyes' will be required, but it will be possible to pay for these out of the product of sales of manufactured articles in nearly all cases. A sewing outfit, with such material as it will be necessary to buy, will average probably a cost, by the year, of 50 cents (United States) per girl; but the details of this requirement can be made out by others better than by me. A dozen mattocks or pickaxes, a dozen hoes, two rakes, and two spades will be found a fair outfit with which to begin gardening. Of course seeds, in addition to those to be found in the immediate neighborhood, will be needed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be seed to be A pocketknife is a good tool with which to begin wood carving. Pottery work can be done without a wheel, but this latter will be found very desirable before the work has progressed far. Bamboo splints can be made into additional tools with the help of a knife only. Should clay work develop along artistic lines, as I have no doubt it will in some cases, essentially no additional tools will be required except those which can be made by the artists themselves. As to the necessary kiln for burning clay work, I shall have to refer you to Mr. C. H. Stone, who has had experience in that line in this division. Finally, let me express my strong conviction that it is very desirable, from the educational point of view, to do this work with the simplest practicable apparatus and tools, and to give preference to that which can be made on the ground with ordinary everyday tools."

# NIGHT SCHOOLS.

Within the past year great progress has been made in the educating of adult Filipinos in English and the common branches by means of the night schools which have been held throughout the archipelago. The first night schools were opened in the city of Manila in September, 1900, and they were so successful that with the establishment of regular day schools in the provinces in the first half of 1901 steps were taken to provide for night schools as well. The salary at this work was fixed at \$15 a month for conducting evening schools an hour and a half three times a week and is paid by the insular government. Outside of the city of Manila the night school-teachers were almost invariably the regular day teachers, but in the city of Manila the services of a considerable number of well-educated civil employees in the various government offices were obtained, together with some regular day school-teachers as instructors and principals.

The growth of these schools has been rapid, and at the end of the last school year in nearly every town where there was an American there was at least one night school. During the year ending with June, 1902, 484 teachers had taught night schools. Of the teachers who have separated from the service 71 had taught night schools, leaving approximately 413 individual night schools conducted for a longer or shorter portion of the school year. Of this number probably 300 had been in operation during the school year. The enrollment, being reported only to the division superintendents, is not accurately known at this office, but is between 15,000 and 20,000,

with a high average attendance.

The city of Manila bears all the expenses of its night schools, including salaries of the American teachers. The following list gives the night schools of Manila during the last half of the school year just passed:

|                      | Teach- | Students<br>enrolled. |                        |    | Students<br>enrolled. |
|----------------------|--------|-----------------------|------------------------|----|-----------------------|
| Binondo school       | . 11   | 224                   | San Miguel school      | 3  | 105                   |
| Sampaloc school      | . 12   | 275                   | Santa Mesa schIol      | 8  | 96                    |
| Victoria school      | . 11   | 157                   | Pandacan school        | 2  | 48                    |
| Tondo school         | 7      | 137                   | Santa Ana school       | 2  | 45                    |
| Trozo school         |        | 174                   | Chinese school         | 2  | 100                   |
| Quiapo boys' school  | . 5    | 117                   | Police station schools | 6  | 200                   |
| Quiapo girls' school | .' 8   | 75                    | Fire station schools   | 3  | 60                    |
| Paco school          |        | 102                   |                        |    |                       |
| Ermita school        | .' 6   | 142                   | Total                  | 84 | 2,057                 |

Some of these schools, notably the Victoria night school, teach higher arithmetic, geography, history, bookkeeping, stenography, typewriting, and telegraphy. In these advanced classes the Filipinos are being prepared for the civil-service examinations while at the same time carrying on their daily work as before. Already a considerable number have taken civil positions, their qualifications including bookkeeping, typewriting, and even stenography, and many others are working industriously toward the same goal.

In the provinces the instruction in English is the principal subject, and in connection with the learning of the language the common branches are taken up, both as a direct help in the teaching and as additional training. In this work the pupils are constantly drilled in conversation, and in reading, writing, and spelling the language.

The people attending these night schools represent every occupation, from the poorest field laborers to the presidentes, and even the provincial governors in two or three cases, all with a practical object in view in studying the English language. The interest shown in these schools by the older persons, less to be expected than in the case of children, is deep and continued.

On July 14 an act passed by the commission contained a clause providing that "No night school shall be maintained either in the city of Manila or elsewhere at the public expense in which the average attendance is not at least 25 pupils over the age of 14 years." By the operation of this law many night schools, both in Manila and in the provinces, have been discontinued, and it is impossible at this date to give the number of schools now meeting the full requirements. Many of the more important schools, composed of the presidente, councilors, and principal men of the pueblo, were accomplishing a great amount of good, not only in the actual instruction, but in securing intimate acquaintance between the teachers and the influential people of their stations. These schools, for the most part, fall below the required average attendance of 25, and hence must be discontinued, unless, as is the case in several places, the American teacher still conducts the class because of his interest in the work and the results which can be accomplished, although debarred from receiving any compensation for this extra work.

The general result, however, has been to force a large attendance at the expense of the quality of the work. It is possible to fill up the schools by active solicitation, but the result is a loss of the attendance of the better classes because of the lack of attention that can be given to individual needs, and in part to the class distinctions which remain as a legacy from the former régime. The classes become too large for one teacher, and quantity is gained at the expense of quality. An average attendance of 15 for each teacher is far preferable, from all points of view, than the present requirement. The advanced classes, which it is impossible to recruit up to the required attendance even in Manila, are necessarily being discontinued or conducted in connection with other classes, whereby their value is impaired and the students

disheartened.

#### THE SUPERVISORY FORCE.

To the division superintendents is due the credit of much of the enormous amount of field work done during the past year. Considerable freedom has been given to them, owing to the diverse conditions and needs of their respective fields, and the amount of work accomplished, under novel and discouraging conditions, among an alien and heterogeneous people whose customs, languages, and even habits of mind are diverse and all different from those that exist anywhere within the United States or the West Indies, is remarkable.

Except in cases where sickness has rendered a short rest absolutely imperative, the division superintendents have applied themselves to their work without intermission, with great energy, and with a success that is apparent on the most casual examination of the work accomplished since their arrival in the islands. The general superintendent can not too earnestly commend their steadfast devotion to their duties in the face of hardship, disease, and the debilitating effects of a tropical

While the number and extent of the school division has remained the same, except by extension of boundaries on account of new sections being occupied by the teaching force, the personnel of the supervisory force has changed somewhat. On account of declinations by persons appointed as division superintendents, three new appointments to that grade were made in September, 1901: G. A. O'Reilly, of San Francisco; H. C. Hall, of Menlo Park, Cal., and R. J. O'Hanlon, of Milwaukee, Wis. Of these three, Mr. Hall has been detained in the United States by illness, and Mr. O'Hanlon, after a few months' service as division superintendent of Bohol, returned to the United States on account of severe illness of his wife.

Of the division superintendents reported a year ago Dr. David P. Barrows, city superintendent of schools in Manila, resigned in October, 1901, to become chief of the bureau of non-Christian tribes, and Mr. Mason S. Stone was transferred from Negros to Manila to take the city superintendency. Mr. G. W. Beattie was assigned Negros to Manila to take the city superintendency. to supervise Negros; the assignments of Mr. G. N. Brink to Panay, Mr. David Gibbs to the Pampanga division, and Mr. Molton A. Colton to the Cavite division were made permanent. Mr. Jesse George resigned late in 1901 to take up his work in the law department of the insular government, and Mr. G. A. O'Reilly was assigned to the Ilocos Sur division. Mr. H. G. Squier resigned to accept position as assistant postmaster at Manila early in 1902, and Mr. W. H. Hilts was transferred from the Camarines division to take charge of the widely separated islands of the Romblon division. The vacancy in the Camarines division was filled by the appointment of Mr. W. B. Freer, previously a deputy division superintendent in Nueva Vizcaya. The appointment of Mr. T. W. Thomson, of Nueva Ecija division, was made permanent in May, 1902, and Mr. L. T. Gibbens, formerly acting division superintendent in Poles of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the C in Bohol, was appointed division superintendent therefor in June, upon the resignation of Mr. O'Hanlon.

In only one instance has a person appointed as division superintendent proved unsatisfactory, One man, of high attainments and excellent recommendations, arrived in the islands, accompanied by a bad report as to his conduct on the transport, and his conduct after arriving in Manila was such as to make his assignment as division superintendent impossible. The local conditions in these islands are such as to tend to a general lowering of the moral tone—isolation, surroundings of a lower grade of morality, and especial temptation to indulge in alcoholic beverages—and, as in all cases of opening of new fields, the presence of a rougher, more lawless class of Americans and other white people. Not only has the American teacher to be a teacher in the ordinary sense, but he must, in a great measure, be the example of American civilization, and no pains have been spared to realize this ideal. To place Americans and natives alike under the charge of a superintendent who is unable to control himself when first reporting for duty would be manifestly absurd. After due hearing he was therefore discharged and returned to the United States.

The list of division superintendents September 1, 1902, is as follows:

| Vo.                                                                                       | Name of division.                                                                                                                                                                                                                                                                                                                                                                                                                         | Headquarters.                                                                                                                                     | Superintendent.                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17 | Manila, city of. Panay Negros Cebu Bohol Leyte and Samar Mindanao and Jolo Camarines, Albay, and Sorsogon. Pampanga, Bulacan, and Bataan Pangasinan, Tarlac, and Zambales Nueva Ecija, Nueva Vizcaya, Principe, and Infanta. Ilocos Sur, Union, Lepanto, and Benguet. Ilocos Norte, Abra, and Bontoc Cagayan and Isabela. Cavite, Tayabas, and Batangas Rizal and Laguna. Masbate, Romblon, Marinduque, and Mindoro. Manila Normal School | Iloilo Bacolod Cebu Tagbilaran Tacloban Zamboanga Nueva Caceres San Fernando Lingayen San Isidro Vigan Laoag Tuguegarao Cavite Sants Cruz Romblon | G N. Brink. G. W. Benttie. H. E. Bard. L. T. Gibbens. Barker.B. Sherman. Henry C. Townsend W. B. Freer. David Gibbs. S. C. Newsom. T. W. Thomson. G. A. O'Reilly. J. M. Knisely. W. W. Rodwell. M. A. Colton. Frederick T. Clark. W. H. Hilts. |

Division superintendent appointed, H. C. Hall.

The deputy division superintendents authorized by act 232 were gradually appointed as the abilities of the various teachers became better known, until the list stands at present: S. P. R. Thomas, Manila; C. H. Covell, San Jose, Antique; E. A. Coddington, Capiz, Capiz; E. G. Turner, Iloilo, Iloilo; Samuel T. Lee, Bacolod, Occidental Negros; D. C. Montgomery, Dumaguete, Oriental Negros; John A. Staunton, Argao, Cebu; Daniel R. Perkins, Zamboanga, Zamboanga; Louis H. Lisk, Oroquieta, Misamis, Dapitan; Guy Van Schaik, Cagayan, Misamis; George N. Briggs, Surigao, Surigao; Frederick W. Abbott, Davao, Davao; H. G. Lamson, Cuyo Island, Calamianes; W. A. Wedgeworth, Canaman, Camarines; Stephen W. Ford, Albay; Sebern S. McVay, Arayat, Pampanga; W. A. Preuitt, Bulacan, Bulacan; C. W. Guerin, Balanga, McVay, Arayat, Pampanga; W. A. Freutt, Bulacan, Bulacan; C. W. Guerin, Balanga, Bataan; Maxwell L. McCullough, Dagupan, Pangasinan; Frank R. White, Tarlac, Tarlac; Charles E. Putnam, Iba, Zambales; Prescott F. Jernegan, Vigan, Ilocos Sur; Francis H. Evans, San Fernando, Union; James J. Coleman, Trinidad, Benguet; Albert O. Goodale, Bangued, Abra; A. L. Burnell, Lalloc, Cagayan; H. B. Fernald, Cauayan, Isabela; Hammond H. Buck, Cavite, Cavite; J. C. Muerman, Lucena, Tayabas; G. P. Morrill; Batangas, Batangas; B. G. Bleasdale, Pasig, Rizal; Edwin Engene Fisher, Santa Cruz, Laguna; George E. Walk, Romblon, Romblon; James D. Barry, Boac, Marinduque.

While the idea of the framer of the act authorizing these deputies was that they should be regularly engaged in instruction, in charge of one of the larger schools, it became necessary early in the year 1902 to instruct the division superintendents to utilize them for the present in the work of active organization and supervision. sistent and frequent complaints had reached the general superintendent that American teachers were not punctual in attendance; were not showing proper interest in their teaching; were giving too much time to society or to dabbling in business ventures; that some were not preparing their lessons properly; were careless in dress and not setting good examples of conduct for the Filipino teachers. It was recognized that these criticisms applied to a small minority, and in some cases were founded only on hearsay. Teachers were arriving in considerable numbers by every transport from the United States, and must be stationed where their services could best be utilized; they needed personal help and direction in getting settled and obtaining a grasp on local conditions; barrio schools must be organized and arrangements made for oversight of the same, and special reports of misconduct, inattention to duty, or other fault of omission or commission must be investigated immediately. Division superintendents were accordingly instructed to so arrange their own work and that of their deputies that every school could be inspected once a fortnight during the critical period.

Upon receiving instructions in May from the secretary of public instruction that these deputies should be actually engaged in instruction, as specified in the law, instructions were issued to assign them to schools and require them to teach except when necessary for them to be engaged in the work of inspection and organization.

The principal work of the division superintendent and his deputies in these islands is along an altogether different line than exists in the United States. The work is still in a formative period—a period of organization and rapid upbuilding. In addition to obtaining a thorough knowledge of the field by personal travel and investigation, in order properly to station and instruct American teachers, the division superintendent still has to organize municipal school boards, labor to create an interest in the public schools, especially among the influential classes, who have always been accustomed to support private schools for their children, to urge personally and, in some cases, to plan and superintend the building, renting or repairing of buildings for the schools, to select native teachers (frequently from very poor material and against the personal preferences of the native officials), to overcome irregularity of attendance, to push the work of education into the barries, to forward text-books, furniture, and supplies, all of which requires not only great energy, much tact and considerable hardship, but, on account of the lack of transportation and the lack of initiative on the part of the natives, a long time. All this is in addition to the ordinary duties which would naturally fall within the scope of a superintendent's duties. Supervision in these islands means organization, not merely inspection.

The question of the necessity of close supervision by means of deputies depends

upon the character and ability of American and native teachers, on local sentiment, the progress of the work, and largely on geographical considerations. At present this matter is entirely in the hands of the division superintendents, under instructions to require deputies to be actually engaged in teaching except where imperative to make special journeys. The legislation proposed by the secretary of public instruction, providing for double the number of divisions at present authorized, will

go far toward settling this important question.

The following extracts from letters written by the division superintendents will

exemplify some of the difficulties to be met:

"There can be no doubt of the need of the constant supervision of the deputy division superintendents of Rizal and Laguna. They need their entire strength for that work, and it would hamper their efficiency greatly to divide their minds between supervision and teaching, except such teaching as they may give to classes on their supervisory visits. I can hardly overestimate the good done by the deputies in organizing and regulating the school affairs of this division, and I very earnestly recommend that they be continued altogether in the discharge of their duties as supervisors."

"In Pangasinan Province there are 37 pueblos; in Tarlac, 17, and in Zambales, 25. Pangasinan's length and breadth are, roughly speaking, 60 and 30 miles; Tarlac's, 40 and 30 miles; Zambales's, 110 and 22 miles.

"Of the 79 pueblos in these three provinces I have visited, personally, 69. The 10 which I have not visited are small and insignificant. Some of the pueblos I have

visited several times.

"To make the tour of Pangasinan Province with anything like satisfactory inspection, thirty days of hard travel are required; for Tarlac Province, nine days, and for

Zambales, twenty-five days, making a total of seventy-four days.

"The office work of a division superintendent is heavy. Since January 1, 1902, I have sent out sixteen circular letters to every pueblo. Many of these circulars are sent in duplicate, one in Spanish to the presidentes and city councils and one in English to the American teacher in charge. In addition to this I have endeavored to answer every letter received at this office from teachers, American and native, or from the presidentes, which in any way called for a reply. The relations of this office with the provincial treasurers make it necessary to furnish them with duplicates of perhaps half my correspondence with native officials.

The quarterly property returns sent to the auditor require much time in preparation, and at one period we were unavoidably nearly three months behind in this

work.

"From the above statements it seems to me that it is evident that the deputy division superintendents should be allowed approximately three-fourths of their time to visit and inspect their pueblos. Under such an arrangement I shall be able, with their assistance, to give each pueblo rather close attention."

"I desire to respectfully recommend that deputy division superintendents be required to devote all their time to the visitation of schools and to instructing local

officials in their duties.

"In Nueva Ecija, one of the provinces of this division, there are now 45 native teachers appointed and 16 Americans. There should be about 20 more native teachers in various barrios. Supervision, to be of value, requires time. On account of distances and difficulties of transportation it is a physical impossibility to visit more than an average of 2 of these 61 teachers per day, when the sole object is school supervision. Now, during the formative period it is absolutely necessary to spend some time with school boards and municipal officers, urging them to do their duty by the schools and explaining what that duty is. If the superintendent accomplishes what he desires, it is often necessary to stay in a pueblo some days and work up a sentiment in favor of progress. Now, while we are having schoolhouses built, and desks made, and school boards educated, it is necessary to spend more time in the pueblos than will be required later, when the main work will be school supervision. There are also many barrios that have not been visited and their wants or needs discovered. Under present conditions, if the supervisor looks after all matters requiring attention, he can not average more than one school per day.

"If Mr. B— and I devote all our time to visitation we could visit all the schools of this province once a month. (Each school should be visited at least twice per month.) But there are three other provinces in this division that require some attention and all the office work which must be attended to. I am not satisfied with my administration of this office, because there are so many things that should

be done that I can not find the time to do."

"In my division, particularly the coast provinces, Ilocos Sur and La Union, the entire time of the deputies is required for inspection of schools. I have in Ilocos Sur 20 towns, spread over a distance of 75 miles. The problem of transportation is an extremely difficult one. This work alone is almost enough to take up the time of one man. The schools in these towns are large. The enrollment runs as follows:

460, 243, 256, 97, 101, 224, 100, 129, 233, 148, 101, 129, 280, 304, 154, 90, 356, 135, 166, The percentage of attendance in these schools will average, I believe, 75. In addition to this we have an immense barrio work, the weight of which will fall largely upon the deputy. In a single town we have 30 barrio schools in operation, in charge of teachers regularly appointed by me. The attendance in some of these barrio schools runs as high as 150. It is my wish to be able to supply all of these barrio schools with American text-books for the coming year. I view this barrio work and its possibilities as the big end of the school system in the Ilocano provinces. All through the provinces towns have from ten to forty substantial barrios, in the greater part of which schools are needed. We have done considerable work with these barrio schools, but have only commenced to realize its magnitude. If I were better supplied with American teachers I would feel disposed to ask for two provincial deputies instead of one. The question of teaching, in addition to the work of supervision and inspection, is entirely out of reason. In the province of Union practically the same condition exists. All of the time of the deputy is required upon the road. There, too, the possibilities of barrio work loom up. deputy division superintendent who attends to business is the hardest-worked man in the division. I spend every moment of time that I can spare in travel, but find that it is absolutely impossible for me to keep in proper touch with the work with less than the full assistance of the deputies. In the mountain provinces the schools are not so large, nor do they require so much inspection. The work, however, is much more difficult. Travel is a serious matter. The supply question is perhaps the most serious one with which the mountain teachers are concerned. great majority of cases the teachers are unable to secure provisions. In Benguet, for instance, I fear that actual starvation would result if some active deputy were not able to supply commissaries from the coast.

"In general, I would say that I consider it an absolute impossibility for my deputies to engage to any extent in teaching without serious injury to the schools."

"I wish to state that in order to meet the desire of the department in inspecting each school at least once a month it will be necessary for the deputies in this division to spend their entire time in this work. Iloilo Province is about 140 miles long and 40 miles wide in its widest part. In this territory are scattered 51 pueblos with more than 2,000 barrios. The population of the province is estimated at 400,000, a large part of which is living in the barrios. As there are no good nor even fair roads in this island with the exception of a few miles that have been built by the military and civil officials, transportation is always difficult to secure and exceedingly slow when secured.

"We are further hindered by the decision of the Commission which refuses to permit superintendents to furnish their own transportation and to charge a reasonable amount for its use. If permitted, this would enable us to provide ourselves with good horses, saddles, etc., and thus equip ourselves to overcome some of the difficulties presented by local conditions. Under the present ruling, we are obliged to ask means of transportation from the towns. A large majority of them have no vehicles of any kind; many do not even have saddles. In others it is impossible to get a horse with any life or strength in him, and we are thus obliged to lose time both in waiting for transportation and in using it, because the transportation when secured is so poor. All of these things make the work of inspection of schools slow.

"I very much question if a deputy will be able to inspect all the schools in Hoilo Province once each month. In Capiz Province conditions are very similar to those in Hoilo Province. Though the field is not quite so large, it will take all of the deputy superintendent's time to cover it in one month. This province has 34 pueblos scattered over a territory 100 miles long by 40 miles wide. The roads in this province are worse than those in the province of Hoilo. Scarcely any bridges are to be found, and between many of the towns the roads are little more than footpaths.

"In Antique Province the work of the deputy can be done more easily. I believe he can cover the ground and visit each of the 24 towns with ease in a month, but he will have little for a great time.

will have little if any spare time.

"In addition to this work of visiting the schools it is quite essential that the deputy visit at some time all of the principal barrios in his province, in order to secure a clear comprehension of his field and its needs. It is not unusual to find three or more large barrios in close proximity to each other which will furnish a larger aggregate school population than the pueblo to which they belong. In such cases schools could be established in the central barrio with excellent results.

"It is quite impossible for the division superintendent to visit barrios generally. I estimate, allowing for the time consumed in traveling and one day for the actual work in each town, that it will take me six months to visit each of the towns, 106,

in this division. This, added to the office work, which is constantly increasing, makes it all but impossible for me to visit some of the more distant schools more than once a year. This fact makes the inspection work of the deputies all the more

necessary.

"I hope the act providing that the deputies shall be actually engaged in teaching may be so amended as to make it possible for them to devote all of their time to the distinctive work of the deputy superintendent wherever this may be found necessary."

A division superintendent who has had many years' experience in the Indian school work in the United States, besides experience in two widely differing sections of Luzon, discusses the supervision of the native teachers in an interesting manner. The point here considered is one which within the next few months will become vital and increasingly important when the force of Filipino teachers is increased and the school attendance begins to compare favorably with the ratio in settled countries. As the policy of placing Filipino teachers more and more in charge of schools continues to develop, the American teachers will naturally be withdrawn from elementary work, concentrated in normal and other secondary schools, and trained, experienced American teachers will naturally assume in large measure the relations suggested in the following letter:

"The great weakness of the system of instruction as practiced in the public schools of this division is lack of supervision of the work of the native teachers. Each Filipino teacher has his or her own classes, sometimes in the same room with the American teacher, but more frequently in a separate room. The American has his own classes also, and his entire time is given to personal teaching, without intermission. True, the American may sometimes take the class of the Filipino, but in that case the latter takes in exchange the class of the former. Both are busy the entire time. American teacher has no time nor opportunity to observe and criticise the work and methods of the native, and the native entirely lacks opportunity of learning by

observation of the methods of the American.

"Under these conditions it is impossible for the Filipino teacher to improve and progress as he should. He can never become a strong teacher by this system. the teachers' class he will improve in English, and he may also learn, theoretically, of new and correct methods of teaching and management; but he needs help in putting this knowledge into practical use in applying the methods. Because of the lack of it both pupils and teacher suffer loss, as has been particularly impressed upon me

recently in numbers of different cases.
"My solution of the difficulty is to relieve the American teacher of regular teaching, so that he will not be tied down to a class of children every moment of his time, and thus enable him to make his work supervisory. To do this it will be necessary in many cases to employ additional Filipino teachers. The American teacher then must visit constantly the different departments of the school, each of which is under a native teacher, carefully observe the work and methods of the latter, and make notes, either mentally or in writing, of the errors in speech, method, and management. In most cases he will not criticise the teacher before the pupils, but will do so in the teachers' class, or in some cases privately, after dismissal. At times, however, it will be necessary for the American to make a correction, tactfully and considerately, in the presence of the class. At times the method will be so faulty that the supervising teacher will politely request the class, and will proceed to teach the matter in hand by the correct method, the native meanwhile studiously observing the methods of the American. There may be certain subjects which the American teacher should teach personally, and if so, he can do so.

"The main point is to arrange it so the American teacher can teach as much or as little as the circumstances may seem to require from day to day, and devote the remainder of his time to careful study and supervision of the work going on under

the native teachers.

"By this method the native teacher will rapidly become a strong teacher, and in connection with the instruction received by him in the daily teachers' class and his annual schooling in the normal school the great end in view, of creating a body of

trained Filipino teachers will be much sooner accomplished.

"With this plan an economy would be inaugurated, which may be shown by the situation here in Nueva Caceres. There are at present four separate American schools (not counting the normal school), each one employing one American and one native teacher. At least three of these schools could be combined in a central building; three more native teachers should be employed, and two American teachers could be dispensed with and assigned to some point in Albay where teachers are much needed. The remaining teacher (American) would then be in supervisory charge of six departments, in a central building.

"It is granted that under an inefficient or weak American teacher the supervisory plan would not be successful, but the work of such is not to be desired anywhere.

"I have personally tested this plan in Nueva Vizcaya, and it certainly proved practicable there."

#### CLERICAL ASSISTANCE.

A separate and distinct part of the work of the division superintendent is the correspondence, reports, records, etc. No adequate provision has been made for this work, and the emergency was met by the detailing of one American teacher for each division superintendent, such teachers being selected because of their knowledge of Spanish, typewriting, and business methods, and in some cases satisfactory stenog-

raphers were found among the teachers.

By a provision of act 430, enacted July 14, the detail of teachers for any clerical duty was prohibited, and in accordance with this requirement these clerks were immediately assigned to teaching duties. Until remedial legislation can be obtained the division superintendent is largely confined to the performance of his necessary clerical work, to the exclusion, in most cases, of his legitimate work. Text-books and supplies are invoiced from the central office at Manila to each division superintendent for all places within his division. These are often sent in bulk to him for distribution as needs arise, and in other cases are shipped direct to the towns where needed. In either case the responsibility for the property devolves upon the division superintendent, and he must render accurate accounts, supported by proper receipts, quarterly to the auditor for the islands. With the strict rules observed by the latter this involves much clerical labor and painstaking following up of property, especially when transfers and separations of teachers occur. Any property not properly accounted for, or lost in any way after its receipt within the division, is charged against the superintendent and he is held financially responsible.

Monthly reports are forwarded to division superintendents from both American and Filipino teachers, on day schools, night schools, teachers' classes, and bimonthly reports from all school boards. In addition to these, the division superintendent himself must prepare his inspection reports of all schools visited, and also efficiency reports on work of American teachers. To these are now being added the reports of

the secondary schools within the division.

A large correspondence is naturally carried on with the general superintendent's office on all phases of the work, and division superintendents are frequently called upon for collection of information and making of special reports necessary in the consideration of plans and for incorporation in regular and special reports made by this office.

Correspondence, advice, and direction of American and native teachers, an immense mass of correspondence in Spanish with presidentes and municipal and provincial boards and school boards, together with the preparation of circulars to teachers and officials still further tax the resources of the division superintendent's

office.

This correspondence, records, and property accounts in most divisions will occupy the entire time of a capable clerk, and the past year has shown that with a clerk working practically day and night it has been impossible to do all that has been desired, and for this reason the monthly consolidation of the reports which are rendered to the division superintendents has not been insisted upon, as it would of necessity cut into the work of organization and inspection or necessitate the detail of other teachers as clerks.

Because of this total absence of clerical assistance since the middle of July, it has been impossible to obtain, on short notice, the statistics which are desirable in this

special report.

Recommendations as to clerks, in connection with the proposed changes in the supervisory force, is included under the heading "Legislation."

### AMERICAN TEACHERS.

No better presentation of the varied aspects of the teacher's life and work in this archipelago can be presented than the following paper on "The American teacher in the community," read before the American Teachers' Institute at Cebu, June 16, 1902, by John A Staunton, jr., the deputy division superintendent for the province. It was particularly valuable on account of a large number of teachers being present who had recently arrived in the city of Cebu on the way to their stations. The conditions described may be considered as typical of the larger part of the archipelago, and the attitude of the writer is equally characteristic of the spirit in which the problems have been approached by the large majority of the teachers and supervisors.

"The power which anyone possesses to write or to talk helpfully on such a subject as that which has been assigned to me is derived almost wholly from experience with actual conditions as they exist in the field of work; and experience may be of two kinds. The one, general experience, is such as is obtained in the largest degree by a general superintendent who from his central office keeps in touch with all departments of the work under him, through detailed reports from, and correspondence and conversations with, those whose field is more limited. The other is a more special experience with conditions as they exist at the circumference, an experience which is necessarily obtained in the department of public instruction only by teachers who are actively engaged in the work at their stations. The general superintendent sees the whole field, with details blended by the distance; the teacher sees the details in his own field distinctly, but the conditions of his work preclude the long vision necessary for generalization.

"The discussion of the topic, 'The American teacher in the community,' to be of value, should draw upon both general and special experience, neither of which I can claim to have had to the same degree as many whom I have the honor to address. Some of you have served in these islands in other departments of the government, some have occupied more than one station, and have had opportunities of wide observation, others again have practically solved the problems at stations where conditions were antagonistic and hard to meet successfully. No doubt I have traveled in the island of Cebu more widely than any of you, but my stay has always been short in any one pueblo. In can hope by this paper, then, only to open a discussion which will be more fruitful than the paper itself. In one sense we are all new to this field, and the field itself is a new one, and perhaps some can perform a useful service to the work during this American teachers' institute by frankly allowing others to profit by the experience of their misunderstandings and mistakes, if any

have been made.

"One is fortunately not obliged to consult literature fc: a definition of 'the American teacher.' Each teacher has only to make a mental picture of himself to learn the nature of the strange creature (strange at least in the Filipino estimate) who is to work in the community to which he has been assigned, under the name of 'Maestro Americano.' Or, if he is too modest, or perhaps too sensitive, to hold the mirror up to himself, why may he not analyze his neighbor's motives (a much more agreeable occupation) in coming to this field, and the functions he surely ought to perform here. Each teacher is undoubtedly primarily a 'teacher of English,' but when he has taught English he has not fulfilled his duty nor the purpose for which he was sent out. In order to have received his appointment he must have been an American citizen. In these islands, even more than at home, we all have the obligations of American citizenship upon us. Every interest of the United States which is properly the concern of an American citizen becomes a matter which we must not only attend to punctiliously, but must rouse zeal for in others who are now under the same flag. And we are not only teachers and citizens but men (and women of course) who have the interests of humanity at heart. No less than man's highest development in every relation of life, moral as well as intellectual and political, is the goal we have set for ourselves; and we have not caught the spirit with which our country occupies these islands if we have come here without the determination to make these ideals contagious. If we believe that honesty, purity, and truth are and forever will be beyond the reach of the native Philippine character we had better go home at once and agitate for an abandonment of the islands; for, without these qualities, citizenship will be only a snare, and education a delusion. The American teacher in every pueblo in the islands should not only be looked to as an instructor, but be looked up to by those whom he teaches as a fellow-citizen, a humanitarian, and a friend.

"The American teacher, then, comes to these islands not as a contract laborer but as a representative of the Government in one of its branches; he stands for all that is included in the word citizenship, and he is concerned with all that is human.

is included in the word citizenship, and he is concerned with all that is human.

"And he comes to educate. If there ever was a place where the schoolmaster's art has been thrown sharply into contrast with education in its true meaning it is here in the Philippine Islands under the Spanish Government. For the Spanish occupants of the islands, whether civil or ecclesiastical, never sought to draw out what there is in the native, but to put that into him which, like an embalming fluid in a corpse, would preserve him from corruption, indeed, but would never make him a master either of knowledge or of himself. The obvious advantage of this system from the Spanish point of view was that it postponed indefinitely the day when the Filipino would become master of his masters. Upon his arrival in Cebu a point of departure in methods of teaching may be profitably noted by the American teacher by attending a session in some barrio school where the Spanish system has not yet

been discarded. The parrot-like recitation in concert from a text-book which admits of but little variation from this method will make the newly arrived teacher appreciate to the full the advantages he has to offer. Born of the contrast he will have a new enthusiasm for the object-lesson method; he will newly appreciate both its utility and its necessity. He will better understand that the servile work of a master in the old sense is not to be compared in dignity with the work of an educator; and that he is an educator. And so, believing in himself and his work, the American teacher will enter the community which for two years at least is to be not simply his residence, but more than likely the scene of a struggle against ignorance, conservatism, and indolence which will demand all of his knowledge, tact, and ability.

"One Filipino community is very much like another, and yet, in respects, there is a very great difference. Nothing is more noticeable to one who travels about this island of Cebu, for example, than the conformity to a common type in the arrangement of most pueblos. A large church of stone, with tiled roof, faces a plaza in the center of the town. To one side, and frequently connected with the church by cloisters, is the convent, or residence of the clergy. On the other side of the church, perhaps, or at no great distance from it, stands the tribunal, the town hall of the municipality; and on the other side of the plaza the schools—one for boys and another for girls. In each town the elected officeholders—the president, vice-president, treasurer, secretary, and councilmen—officially regulate the municipal affairs, and, in perhaps the majority of cases, are themselves unofficially regulated, or at least largely influenced, by the parish priest who dominates the community very much as the church dominates its buildings. On every Sunday and festival the people, almost to a man, flock to church where the priest sings the mass. The parish priest alone among the residents of the pueblo enters every house and comes in direct contact with every individual; he marries, he confesses, he gives holy communion to each soul in the village; and in each household if there is not a birth with almost immediate baptism in the course of a year, there is at least a death with the necessity for immediate burial and the rites of the church. The padre necessarily dominates the town, and he will as long as the people are Catholics.

the town, and he will as long as the people are Catholics.

"It need scarcely be said that it is no part of the American teacher's duty to attempt to disturb this relationship between priest and people, but it is his duty to recognize it as a condition under which he works, and he must remember that always whether he will or no, the schoolhouse in which he teaches stands under the shadow of the big parish church where all classes worship. Be he Catholic or Protestant, simply because he is an American he will need all his judgment and tact

in dealing with conditions.

"I have mentioned some of the ways in which all Filipino communities are alike. In some other respects there is a most surprising difference. It is noticeable that the similarities one meets seem to be the result of outside influence, while the variations seem to have been developed by the people's own natural characteristics. Thus, the uniform system of municipal government comes from the power that exercises political control of the whole archipelago; the uniformity of religion from the church which has sent her representatives trained all alike, and the similarity of architecture in church and other buildings is due to Spanish friars (though they are mostly now gone); but the method of grinding corn by rolling or pounding, the method of sheathing houses, the method of fishing and the implements used, all of which it is probable have been locally developed, will be noticed to vary several times by one who makes a circuit of the island of Cebu. There seems to be no necessary reason why certain fruits and products should in an island which is very similar throughout in soil and climate be confined almost exclusively to separate sections, except that, like the inhabitants, they do not without compulsion travel very far. Filipinos are a home-loving people; they are, contrary to what one would expect in an archipelago, largely a stay-at-home people; the forces which have hitherto been exerted to unify the people in certain ways have apparently been fully balanced by forces tending to differentiate them in others. The constant effort of the friars was to bring the people 'under the bells,' but the remontados tendency of the people They are deeply attached to localities and localisms. was often too strong. widely dialects vary throughout the archipelago is known to us all. Perhaps some one will be surprised, however, to learn that in making the circuit of this island of Cebu one will be accosted with several different forms of native salutation, varying with the locality. One might think, perhaps, that the native clergy, who are always the best educated, would have the disposition to get away from their cures on extended vacations; but as the result of questionings put to them on a recent trip, it was learned that many, if not most of the parish priests, prefer to remain continuously at work in their pueblos for years after assuming charge. A trip even to Cebu seems to have little attraction for them, and attendance at fiestas celebrated in neigh-

boring pueblos is all the travel that most of them desire. Where so little opportunity of comparison exists the extent to which local pride or shame can be made use of in encouraging effort is somewhat problematical, but I recall one instance where the flattering encouragement of a visitor worked wonders in developing enthusiasm for the schools.

"The two persons in the pueblo with whom the teacher must be on good terms, if his work is to be a success, are the presidente and the padre. The presidente comes first, necessarily, in our enumeration; but it is a rare occasion when the padre comes last if there is any conflict of interests. If the American teacher is a statesman, he will before long have both of these men working for his interests in the development of the schools. If he is short-sighted enough, he may yield to his prejudices, and either leave the two greatest influences in the community unutilized or openly antagonistic. In the latter event, so far as that particular situation is concerned, the teacher is a failure, for the presidente and the padre represent the combined interests of the community. The presidente has been elected nominally by popular suffrage; that is, he is the choice of the people. If his election has been secured by any species of corruption, it amounts to the same, so far as the teacher is concerned, for an influence in the community which has been strong enough to put the man into office will be strong enough to hinder or help the American teacher and his school if the man so wills.

"It is impossible to suggest beforehand the best way of getting the presidente to take an active interest in the school, if he does not have it already. Perhaps the best way is an indirect one. Study your man, and if possible gain his confidence and good wishes. His active interests in the schools is more than likely to be due to a personal liking for the teacher. But I am as conscious that my advice is about as valuable as that which runs, 'The best way to kill a flea is to pinch it between the thumb nail and forefinger.' If you can catch the flea you do not need the advice; if you can not catch it the advice will do no good. But one word is important, it seems to me, in dealing with all of these natives. If there is danger of friction which will work an injury to the schools, do not let the personal element enter into the dispute. We may safely show that we belong to a superior race, at least to this extent, that we refuse to entertain a quarrel with an inferior. Besides, to urge a lower motive, the teacher has no offensive weapon with which to carry a fight with the average presidente through to a successful conclusion, so he had better not begin it. He can afford, if necessary, to lay insults on the table, and to act not as he feels, but as he would advise another to act under the circumstances. I acknowledge that this is difficult advice, but the luxury of a quarrel with the first man in the community can not be afforded when the efficiency of the schools is at stake.

"As is to be expected under present conditions, the attitude of the presidentes toward American schools and teachers will vary widely. In some pueblos the presidente will be a real Americanisto, in others his insurrecto tendencies will be hidden only sufficiently for him to continue in office. Where the former is the case the American teacher will be asked, no doubt, to take a more or less active part in municipal affairs. He will be asked about conditions, laws, manners—in short, everything American. In such a pueblo he has a great opportunity. He may be placed on the board of health or be instrumental in forming a board and getting the town cleaned up and kept cleaned; in getting contagious diseases segregated and so stamped out; in influencing the people to use proper water for drinking purposes and washing. He may be called upon to act as interpreter, as a teacher was recently in a case that affected the financial interests of the pueblo to the extent of thousands of dollars. In fact, there are many ways in which an American teacher may be so useful to a presidente who is friendly to American rule that he will be sure to be asked to take a prominent part in municipal affairs. But with an unfriendly presidente there is not much that the teacher can do until the attitude has changed. He has, however, a great opportunity in his night class to develop a pro-American spirit, and I would urge that wherever possible night classes be conducted (even by those teachers to whom the extra pay is no object) for the sake of the contact it affords with the earnest adult of life of the community. A teacher who is not wanted by the chief man in the pueblo can, in most cases if he uses all his opportunities, make himself needed by the pueblo itself before the lapse of many months of his residence.

"While the presidente is the first man in the community in name, he is by no means the first man in influence, even in the majority of cases. The padre comes first. This is a fact, not a theory. The condition must be faced by every teacher who enters a pueblo; and whether he is a Catholic or a Protestant he should know something of the peculiar relationship in which the Filipino padre stands to his flock. With religion, as such, the American teacher has no official relation while he is occupying his station. He may not use the public schools either to promulgate or to

attack any religious system or tenets. But the religion of the islands he can not afford to be ignorant of. He will see the whole community flocking to the church, and with a persistence he would like to see displayed in school matters. He will see processions move past his schoolhouse and residence with a solemnity and dignity which may perhaps seem out of keeping with certain features which he n ay deem grotesque. There is evidently a force at work here stronger than he can ever expect to exert. It behooves him to understand what it is, and if possible to make use of it, and this can be done solely through obtaining the good will of the padre.

"Consider for an instant what the padre is to the community. His name defines his position—he is a father to every man, woman, and child in the place. If the incumbent has only recently assumed his charge, at least the office has been permanent, and each successive priest enters into the whole spiritual legacy of his predecessor. a father, because every child born in that pueblo, without exception, has been brought to the church and there born again into the spiritual family—the church—by the act of this priest or his predecessor, who baptized it. This makes the padre the spiritual father not only to the child in the schoolhouse, but of the presidente and of all the municipal officials. Once in a while the padre has a wayward child, but rarely one The padre of the pueblo may be a young man and the who denies this relationship. presidente an old one. The old man will be found kissing the hand of his young father Doubtless many of you have observed this as often as I have. Not only does each person in the pueblo recognize the parish priest as his father, but he goes to that father in confession more or less frequently throughout his entire life. He believes that he can receive the official declaration that his sins are remitted only through that channel. It is not my purpose to go into a disquisition on Catholic theology, but to show the strongest influences at work in the Philippine Islands—the influences of the church. After confession those who have been given permission to do so approach the altar to receive that food—the body and blood of Christ—which each, to a man, believes necessary to insure his everlasting life. There is not one in the whole pueblo who either dares or wills to die without it. If one is sick or in danger of death, the priest takes this food from the church and carries it to the sick man's house, that it may support him on his journey into the other world. priest, then, is regarded, so to speak—not disparagingly—as having a monopoly of the necessary spiritual food, without which the population will starve. Do you see how this gives power? And because this belongs to the people's religion you are prevented from publicly combating it, whatever may be your own personal belief, and I hope you see the logic of my advice that non-Catholic teachers should refrain from covert attacks upon a system which is all but universal in their pueblo and powerful enough to make their schools either successful or failures.

"Before we meet the padre we ought to know further that every marriage in the pueblo is contracted before him in the church; that he buries the Christian who dies in the faith in the consecrated ground of the cemetery, under the shadow of the big crosses, and that the reason the people flock to church in such numbers on Sundays and holy days is because the priest there offers the great sacrifice of the mass, which calls Christ to earth again each time it is celebrated, and avails for the salvation of

the living and the dead.

"But here comes our padre. Let us stop our theological talk and meet him. He is big and fat, or he is little and insignificant, or again he may be, as is often the case, a very well-appearing man indeed. But he is the padre in any case. He is dirty and slovenly in personal attire, or he is clean shaven and neat. Never mind, these things do not touch his official position; he is still the priest. Rumor has it that his morals are not of the best; that there are children who are his by other than spiritual generation. It amounts to the same; he is nevertheless both the padre and the priest. If he is personally vicious and corrupt, so much the worse for him. The penalty of his sins he must bear alone, like any other mortal. His duties do not lessen, the validity of his official acts is untouched. The church says, 'Once a priest, always a priest, even in hell.' Here is the whole clew to a relationship which to many Americans and to all non-Catholics seems so incomprehensible.

"But Padre Juan or Padre Francisco is welcoming you warmly to his pueblo; he is calling to his muchachos to bring tobacco and something to drink; or, if it is near dinner time, he is ordering an extra place for you at table; and more than likely he has asked you to make the convent your place of residence until you can find a suitable house. Ought this hospitality to be spurned, ought this offer of friendliness to be lightly treated because you have always been opposed to the system this man represents, or because you have other personal beliefs, or even because you have heard tales about conduct on his part which would not be tolerated in New England? It is to be answered 'no' to every one of these questions. You are sent to that pueblo in a public, not in a private, capacity; as an American citizen, not as a missionary. Your own private life, and not the padre's, is your personal concern; and

it is your duty to make your school a success by using every legitimate available means. With the padre as your friend, you are almost sure of success; with the padre working against you, you are nearly sure to make a failure; or, to state it too

mildly, your success can never be complete.

"And be sure the padre, with all his outward politeness, is not yours until you have won him. He is watching you, be assured, in your work, to find just what is to be your influence upon his spiritual children. To the padre comes all information in the pueblo that he cares to receive. Your only safety is in what, anyhow, is of real obligation, by the terms of your appointment—a strict neutrality when in school and a close reticence when out. And, more positively, a cultivation (with judgment and tact) of cordial relations with the padre which will make him personally your friend. I can not go into details as to just how this can best be achieved, but I may throw out the hint that a candle placed in the window of your house when, on some fiesta, the whole pueblo is decorated and the procession is to pass by, will go a long way toward placing you in favor. And be assured that the padre will know it. It is a narrow man, indeed, who would fear he would compromise himself by the act.

"If I, who am not a Roman Catholic, may, without offense, say one word to the many teachers in this division who are Americans of that faith, I will add this: I have heard from one or two of you criticisms so strong of the ecclesiastical system here as to make me think that perhaps away from home the practice of your religion is irksome. If you maintain this attitude, there is sure to be antagonism between yourself and the padre. But think what a special opportunity you American Catholics have of reassuring these people and of reconciling them to American sovereignty. You are of the same faith. The Spanish type of Catholicism has prevailed necessarily in the past. Your underlying faith is essentially the same. The abuses which some of you object to are peculiarly Spanish. They are even now passing away. If by the quiet practice of your religion, and, if the opportunity offers, your conversations with the padre, you can illustrate the genius of American Catholicism and get the padres to catch the spirit of it, you will have done a great work indeed; a work no less for your country than for your church.

"There are many things I might speak of which hear on the work of the American."

"There are many things I might speak of which bear on the work of the American teacher in the community. Most of these will be touched upon, I hope, in the

papers which are to follow and in the discussions.

"American home life may be made a valuable object lesson where a man and his wife go to a pueblo together. It must be granted that these people, in spite of their native courtesy and politeness, have much to learn in respect to manners at table. But they are quick to learn in matters of this kind, as one may know from the rapidity with which they imitate an American manner of dress. Indeed, sometimes in this particular they put the Americans to shame. One may think these matters trivial, but I am convinced that, other things being equal, a teacher who is careful about his dress will have a greater influence in a community than one who is slovenly.

"Instruction of children in the wickedness of cruelty to animals I need only to mention to commend to your attention. May the day soon come when Filipino cattle will not be starved for three days previous to slaughter and when chickens will

not be plucked before they are killed.

"I believe that one of the most necessary lessons to be learned by the Filipino is that of the dignity of labor. An American teacher who knows something of carpentering or of gardening might do something toward the desired result. The inertia of centuries has to be overcome, but every little impulse in the right direction will count.

"I would say encourage travel, by every means possible. If localism on the part of the natives was favorable to Spanish rule, the contrary is true under American administration. I would encourage natives to travel even in their own island, if they can not go farther. I have been surprised to find, through conversation with residents of the island of Cebu, that even here I have already traveled more widely than most of them. Men can not develop if they stay always in one single environment.

"One word in conclusion shall be a plea that the American teacher in the community will, in contrast to some other Americans whom the Filipino is obliged to meet, stand for personal fair dealing. It is a pity that every American who comes hereshould not be inspired with the high ideals which represent the spirit of America. There are constant opportunities of taking unfair advantage of the native. Even now worthless trinkets are being unloaded on the natives of this island in exchange for hard-earned money. The other day a little piece of jewelry (if it can be called that) worth 25 cents was sold to a native for \$20 (Mexican). Another native showed

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me a watch for which he had paid \$10 (Mexican). It was an Ingersoll dollar watch! Transactions such as these make one ashamed of one's countrymen. I am glad to say that the receivers of the money in neither of these instances were teachers, but the fact that they were Americans shows how a great labor is before us, for the Filipinos have not yet been taught by the object lesson-method that we love our neighbors as ourselves.

"Of the American teacher in these islands may it always be said that he is an American citizen, with an intention of working for his country in the problems before it, not a mere adventurer; that he is an educator, throwing his life into the task of drawing out and uplifting his fellows, not a mere laborer drawing his salary; and that he is a man, alive to every human interest, whether or not touched by the terms of his contract with the department of public instruction."

#### APPOINTMENTS.

During the summer of 1901 it became apparent, from the number of declinations of appointments received at this office and from the unfilled quotas of various educational institutions to which appointing power had been given, that the number of 1,000 teachers would not be attained without additional appointments, and accordingly the applications on file were carefully examined again and additional appointments made, as is shown in the list marked "Exhibit C." Many excellent teachers, wives of teachers arriving under appointment, were also appointed after their arrival in Manila, as well as a few men and women after passing the examination prescribed

for candidates applying in these islands.

Up to these appointments no attention had been paid to any qualifications except those of an educational nature, and appointments and authorities to make appointments had been distributed impartially, as will appear from the lists submitted with the last annual report: In September and October, 1901, however, lists of candidates were submitted by high representatives of the Roman Catholic Church in the United States, and pressure was brought to bear to make appointments from these lists, on account of the peculiar religious status of these islands. Accordingly 3 division superintendents and 22 teachers were appointed from these special lists, this number including all whose educational preparation and teaching experience equaled those required of others who were appointed directly by the general superintendent. These appointees have arrived at various times and have been stationed without favor or prejudice. With this exception the administration of this bureau has been without any consideration of the religious beliefs of its employees.

Since the 1st day of January, 1901, 1,074 persons have been connected with this bureau as teachers or superintendents. These were American teachers, and the figures do not include the 2,700 native teachers, who are paid by the municipalities, and records of whose changes are kept in the office of the division superintendents. The arrival of appointees from the United States constantly increased the teaching force from 765, as reported in September, 1901, until May, 1902, when the maximum number of 926 American teachers were on the rolls, including division superintendents and their deputies. This number has since steadily fallen off from death, sickness, and resignation, until on the 1st of September, 1902, there were 845 American teachers in the field, as is shown by the alphabetical list of teachers, Exhibit A.

Since January, 1901, 229 teachers have separated from the bureau for various

reasons, as given in the following table:

| Causes.                                                                                                                                                                                                  | Women.              | Men.    | Total.                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------|-------------------------------------------|
| Deaths On account of deaths Sickness (self or family) Local appointees (soldiers, wives, etc.) Married Appointed to civil positions Commissioned as military officers. Disruissed or discharged Deserted | 1<br>30<br>28<br>10 | 8       | 15<br>2<br>61<br>69<br>10<br>24<br>3<br>8 |
| Resigned: Good of service Dissatisfaction Business or general Total                                                                                                                                      | 3 1                 | 12<br>5 | 11<br>13<br>6<br>229                      |

The local appointees were for a large part discharged volunteer and regular soldiers, wives and relatives of officers, and civilians, who were appointed here in the islands without contract, and largely for the purpose of temporarily providing a teaching force prior to the arrival of the trained teachers from the United States.

Under "Resigned for the good of the service" are included those whose conduct

or professional training was not satisfactory.

The 24 men who were transferred to other civil positions were thereby continued in the service of the insular government in other bureaus, and 3 men were commis-

sioned as officers in the Regular Army.

The item of "Married" includes, in addition to the teachers who married before resignation, those who resigned, giving as their reason their intention to become

married.

Since the arrival of the Thomas in August, 1901, teachers have come in small numbers on regular transports. Another special transport, the McClellan, sailing from New York, was assigned to the transportation of all teachers and other civilians east of the Rocky Mountains. The McClellan sailed February 22, 1902, with 94 teachers, and arrived in Manila April 20.

Beginning with the year 1902 the policy of entertaining new arrivals at the exposition grounds until their assignment had been made was dropped. Instead, one of the members of the supervisory corps was detailed to secure suitable hotel accommodations, board the incoming transports, meet the teachers, and give them all helpful information. The arrival of the teachers on the McClellan offered the first good opportunity for testing this new plan, and it was found to work successfully.

The same general plan of assignment was followed in the case of later arrivals as in that of the teachers who arrived on the Thomas; accommodations for the teachers as well as the needs of the towns were the deciding factors, in connection with which personal preferences were given due weight. The division superintendents were well acquainted at this time with the conditions and needs of every town in their divisions; and this, added to the fact that the area of active hostility has greatly diminished and the operations of insurrectos and ladrones have been confined to the known localities, chiefly in the more removed mountain sections, simplified the later problem of assigning the teachers.

The matter of personal safety had almost ceased to be a question, for the teachers are not allowed to remain in towns which are considered dangerous; and, in fact, their work is a guaranty of protection, so highly do the people, friendly or hostile

to American occupation, appreciate this work of education.

The civil commissary, from which teachers purchase supplies at reduced rates, has now been in operation for nearly a year. While there is some complaint, particularly from those who live in the remote towns, it is small; and the advantages accruing to them from this privilege are material. Branch supply stores have been established in the capital of nearly every province, and the methods in handling supplies are being improved and the transportation facilities bettered, so that the supply store promises to be of even greater benefit to the teachers in the future.

One of the difficulties resulting from the poor mail facilities throughout the islands is the serious delay which many of the teachers experience in receiving their salary Oftentimes they are compelled to wait two and three weeks, and even longer, after the salary is due before they receive it. The hopeful side of the whole matter is, however, that improvements are being made in the mail service, and the

delays in delivery consequently are diminishing.

Coupled with this difficulty was the depreciation of the Mexican currency in which the teachers were paid. The appropriation for the salaries of teachers is made by the Commission in this local currency; hence the disbursing clerk is compelled to make all checks payable in such money. All might have been well had the currency maintained its former ratio of \$2 Mexican to \$1 gold, but, on the contrary, it depreciated regularly. The postal authorities refused to accept it in payment of money orders on the States, and then the teachers were in a serious difficulty. Many of them had families at home dependent upon them, and others had incurred debts which they had to meet.

The matter was given most serious attention, and requests sent to the Civil Commission asking that some definite step be taken. In answer the following reply was received from Commissioner Ide, secretary of finance and justice, and sent out

immediately in the form of a circular to the teachers:

"The difficulties referred to are fully appreciated by the Commission and by this office, but they are temporarily incident to the situation. The changed ratio for the next quarter will probably, before the quarter is through, operate to the advantage of civil employees, so that they will obtain more than their salary as fixed in gold. It will be necessary for all to be a little forbearing. It might be remarked that the

Commissioners themselves are subject to precisely the same inconvenience as the writer of the within letter, and suffer the same pro rata loss. It is impracticable to make payment for the month of December in other than the currency that was appropriated for that purpose and that is available. The only method for immediately relieving the difficulty would be to require all customs receipts and internal-revenue taxes to be paid in money of the United States, so that there might be money of that character available for all insular purposes; but in view of the early action of Congress on the currency, when it is expected the subject will be placed on a permanent basis, it is not considered advisable to make so radical a change as the one suggested, and one that would so seriously disturb the business of the islands."

To endeavor to equalize the ratio, the Commission fixed the legal ratio of Mexican currency to gold at \$2.10 to \$1 for the first quarter of 1902. The postal authorities, moreover, accepted the local currency at this ratio to the amount of \$50, gold, per month from all civil employees. The commercial ratio, however, continued to increase rapidly, and for the second quarter of the year the ratio was established at \$2.27 to \$1; but almost immediately the parity was lost, and at times the commercial ratio was \$2.50 to \$1. The post-offices were forced to refuse Mexican currency at any ratio, in order to protect themselves, and the situation for a time was very embarrassing. Gradually the ratio fell off, and with the beginning of the third quarter the ratio was established at \$2.35 to \$1, and, although this rate was only fixed positively for ten days and is subject to change at any time to preserve the ratio, yet it has remained steadily at that figure for nearly three months, until to-day the government ratio is a few points better than the commercial ratio, and the teachers and other civil employees are in a position to regain some of their losses during the first half year. The post-offices now accept Mexican currency in practically unlimited quantities from civil employees at the established ratio. The failure of Congress to pass legislation regarding the currency of these islands has been largely responsible for the peculiarly trying and unfortunate position in which all government officials and employees have been placed, and the Philippine Commission has exercised its full power to do justice to all.

With the policy of fixing the ratio for ten days and then continuing the ratio indefinitely a new complication has arisen of minor importance, but which is still causing some uneasiness among the teachers. While the ratio was unfavorable many teachers refused to sign vouchers made out in terms of American currency but which were to be paid by checks for local currency at the established ratio. To meet this objection vouchers were changed to read "local currency." With the ratio fixed quarterly these could be made out and sent out in time to be received by the majority of the teachers by or before the last day of the month, upon which day they could be signed and returned to the central office for payment. With the ratio fixed indefinitely, there is always the possibility of a change during the last few days of the month, and the amounts can not be inserted in the vouchers until the last day of the month, and consequently a delay of several days to two weeks or more results. If the original practice of making out the vouchers in terms of United States currency had not been objected to by the teachers the present delay would have been entirely avoided, as salaries of all employees are fixed in terms of United States currency, but paid in local currency at the ratio fixed by the Commission.

Increases in salaries, in addition to the payment for night-school work, were made in many cases up to the 1st of May. In the appointments made by educational authorities in the States there naturally existed a considerable disproportion between the various salaries and the qualifications of persons selected. To adjust these discrepancies and to equalize salaries on the basis of efficiency of work done in this field various increases were made after careful inspection of their work and recommendation by division superintendents. The abrupt stop which was put to these general increases has naturally brought considerable disappointment to the teachers who had been doing excellent work, but whose names and qualifications had not been reported by their division superintendents, while others, more favorably located, had received substantial increases. It is hoped that the necessity for economy and retrenchment may be sufficiently past so that increases in cases of conspicuous merit may be made.

The positions as secondary teachers in a measure provide for increase by promotion, when it is possible to fix the salaries of these positions in accordance with their relative importance, and to obtain appropriation for a sufficient number to supply the desired number of teachers without the necessity of detailing elementary teachers for such work.

The transportation difficulties at the present time cause serious delay in receiving school supplies—a condition which obviously militates against the best results in the work. Teachers oftentimes are compelled to wait patiently for weeks for books and material and make the best of inadequate tools and equipment on hand. It is not a

question of having no books or other supplies, but of getting the additional ones needed.

The plan was adopted, whenever possible, of making the local presidentes responsible for the transportation of school supplies from the nearest post to their towns, and, in other cases, that of placing the respective deputy division superintendents and teachers in charge of supplies shipped after these had arrived at the port nearest their destination. They were authorized to hire bull carts for transporting the goods to the towns for which they were intended. Thus both the presidentes and the teachers and, in some cases still, by the military authorities, the transportation of the supplies receives attention.

Conditions are much better than a year ago and the time taken by goods en route is shortening daily. With the arrival of the fleet of steamers now in course of construction in China, moreover, for the transportation of civil property, decidedly bet-

ter service is expected.

The work done by the American teacher is in part supervision, but in large part regular teaching. He looks after the school work in his own town and oftentimes in the neighboring barrios, instructs the native teachers daily in English and in other studies, spends a part of his own time in teaching the children, and has charge of all property and supplies. The native teacher devotes all his time to school management and teaching the children.

For the purpose of gaining impartial opinions of the effect created by the American teachers in their respective towns a letter was sent to the chiefs of the constabulary, provincial governors, and others whose knowledge was considered valuable, asking their opinion as to the effect created by the American teachers, and any criticism,

favorable or otherwise, together with suggestions concerning the work.

The replies were without exception almost flattering. In every case the teacher was reported as doing excellent work, not merely in the special field of teaching, but in the broader way of introducing American ideas; in raising the standard of home life; in preparing the natives really for self-government; in dispelling feeling against Americans and hence aiding in this work of pacification by showing the people the best we have to offer.

It is needless to quote the numerous letters which have been received in answer to this inquiry. The following letter from Mariano Trias, governor of Cavite Province,

is especially interesting as giving the view from the native standpoint:

"Before saying a word on the subject, I thought it better to await information from the municipalities of the province, since they have local school boards and are there-

fore able to furnish me true data.

"Of the work, behavior, and interest shown by the teachers in teaching, I have the pleasure to state to you that there is no complaint against them; on the contrary, I am informed that judging by the improvements made in the English language by the children of both sexes, an agreeable success on this subject in the public schools is soon expected.

"As regards the instruction of other subjects, they also praise the practical methods carried out, and for the purpose of giving more encouragement it would be better for the teachers to give instruction direct from the native dialect, using for a basis of

instruction the English language.

"For those barrios far from town it would be advisable to fix certain dates for visiting them to teach the children, because some are very poor and small and unable to support a school.

support a school.

"I have no idea of the number of American teachers of both sexes in this province, as the reports do not show the dispositions of the teachers among their stations,

but I understand the towns are in lack of them.

"Concerning the helpless native teachers, I think their salaries could be fixed according to the importance of the town and its inhabitants, for some teachers are paid worse than a native policeman, and with such stimulation I wonder that efficiency and skill can be demanded from them.

"In those towns where school buildings can not be obtained, and where land taxes amount to nothing, a voluntary contribution is being made with the object of building them as soon as possible, and I hope that all the towns and barrios shall possess

good buildings for said purpose within a year.

"The news of the opening of the high school was received with great pleasure in this province, and the people only wish that the agricultural, art, and trade schools may be soon opened also. It would be advisable to establish the latter in any of the neighboring towns of Cavite, San Roque, or La Caridad, and the former in Santa Cruz or San Francisco de Malabon.

"Some towns want a compulsory law for school attendance, with fines and punishment for parents who do not send their children to school, but I do not agree with



such measure. It would be better to give prizes and other stimulations to encourage

and increase the number of attendants to school."

The problem before the American teacher is one requiring the greatest amount of thought. The teacher is needed but a short time each day, but the diplomat must be on duty continuously. As a rule, the American teachers have been most cordially welcomed and have at once apparently become a necessity to those to whom they have been sent. Many are far removed in the interior, living on the native food, miles away from the nearest American, with only a glimpse now and then of the outside world—through the medium of a poorly equipped mail service—but with all these drawbacks there is a bright side, as is shown by the following remark made by an American woman from a New England State: "I really tremble to think of what I should have missed if I had not come to the Philippines."

The responsibilities of the teachers are great, when the situation is looked upon from a broad standpoint, but it is a grand opportunity to bring out all the manhood and womanhood that there is in them. That the majority are rising to meet this opportunity augurs well for the success of the educational movement, and is a high tribute to the character and ability of the American teacher, proving conclusively that they will do their share toward the pacification and upbuilding of this archipelago. The following extracts from the report of one of the division superintend-

ents are of interest:

"The American teacher in the Philippines and the problems which he must strive to solve are not fully appreciated by those who have not been eyewitnesses

to his work and surroundings.

"His chief duties are to teach five hours a day; to instruct the teachers of the central school one hour daily; to organize, after his day school is running smoothly, an evening class for adults and to meet them three times per week for one hour and a half each time; to investigate the barrio schools and supervise the work of barrio teachers; to be tactful and patient in dealing with everybody he meets, especially the presidente.

the presidente.

"The surroundings to which he must adapt himself are hard and, above all, strange. There are only two ways in which he can provide food and quarters for himself. If he is the only teacher in the pueblo and the pueblo is garrisoned he has in many cases been invited to mess with the commanding officer. I have never heard of a teacher refusing this invitation. When there is only one the situation is

serious. He can not afford to keep up an establishment by himself.

"When two teachers are assigned to one pueblo they can arrange for their own

mess, hiring a cook and a muchacho.

"For one week, at least, after his arrival at the place to which he is assigned the teacher is discouraged. From this time on he improves; that is, in four cases out of five. By this I mean that he takes hold of the situation and makes the most of it. He becomes interested in his work and makes friends among the leading people, interviewing members of the city council, explaining matters to the presidente,

and winning his way.

"From the presidente to the smallest urchin admiration for the American women in the provinces is unfailing and never ending. The school children adore her. Their attentions become a burden, and it requires the nicest ingenuity to avoid giving offense and yet to have sufficient time for rest and recreation. The school house for girls is filled by 7.30 in the morning. In the afternoon they accompany the 'maestra' home. When the 'maestra' walks out the pupils waylay her and before she reaches her home again there are many 'compañeras.' If the 'maestra' wishes anything there is a scramble to see who can have the honor. One presidente asked for three ladies and gave as a reason that the children could not distinguish between an American soldier and an American male teacher. There is a grain of truth in this, but there is a better and truer explanation, though the presidente has not, perhaps, thought of it. A woman in the presence of children can become more sympathetic and kindly than can a man. Especially is this true in the present stage of the development of the schools, when the situation in respect to many things is as hard and strange to the children as to the teacher. The best class-room instruction I have seen in this division has been given by the American women."

The American teacher is the chief factor at present. The success of this great educational experiment depends upon his ability to establish sympathetic relations with Filipino pupils, parents, and teachers; to work day and night conscientiously and tactfully, and then patiently to await results. He needs to possess, besides scholarship and professional training, ready tact, plain common sense, a warm heart, and colossal patience. It should be noted that nowhere in the United States are the qualifications for elementary teachers any higher than those exacted as a general rule by the bureau of public instruction here in the appointment of the 1,000 teach-

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ers. They are either normal or college graduates, and the majority of them have had at least two years' successful experience; their health good, personal habits and

moral character vouched for by proper authorities.

Success or failure in a country like this depends on the personal idiosyncrasies of the individual. Ambitious, restless young men, with perhaps a too great anxiety to get on in the world, placed in surroundings very different from their native land, especially if surrounded by discomforts, will naturally become discontented, and, seeing the difficulties of the situation only from the one side, will be free in criticism.

The general superintentendent wishes to express his great appreciation of the excellent character of the work done by the large majority of American teachers in the field during the past year, to testify to his appreciation of the great discomforts and long delays which have been patiently borne by them, and the help given by the teachers toward solving the problems which are inseparable from pioneer educational work in a country far removed from home and friends, in a different climate, and among a babel of dialects. That so little complaint has been made is a striking illustration of the enthusiasm and continuous perseverance with which the teachers have entered upon and carried through their arduous work.

That the teachers have endeared themselves to the children and parents throughout the archipelago is evidenced by the flood of petitions which come to this office in protest against the removal of teachers, even when their places are to be filled by other American teachers. Some of these petitions, in their quaint wording and ornate signatures, are quite curious. It is especially eloquent of conditions to find both the presidente and the local padre heading petitions for the retention of American teachers

of very different religious faiths, as has happened in several cases.

Another tribute to the work of the American teachers is the eagerness with which they have been sought by other branches of the civil service. Three teachers, formerly soldiers here, have received commissions in the Regular Army, and among the 24 who have taken civil positions are included provincial treasurers, provincial supervisors, civil-service examiner, agricultural expert, and other positions of similar importance. It is a significant fact that these other positions have carried with them a substantial increase in salary over what was paid for a similar grade of work in this bureau.

### HEROISM OF TEACHERS.

The work of the American teachers during the cholcra epidemic, which, in many of the most populous provinces reached its culmination during the school vacation, can not be too highly commended. In many cases the teacher was the only American in the town. In some cases there was not even a native or Spanish doctor. Some teachers with a little knowledge of medicine, and all through their knowledge of hygiene and sanitation, accomplished wonderful workin preventing and suppressing the dread disease. Almost invariably the American teacher was a member of the board of health, and in Manila the teachers arriving on the McClellan, fresh from the States, unacclimated and unused to tropical conditions, being unable to take up school work, became health inspectors in the city of Manila and surrounding towns.

In the remoter towns, isolated from the prompt aid which alone can save life when the most dreaded of all scourges makes its attack, with no command to remain, with the allurements of foreign travel during the vacation put sternly into the background, with no relatives or intimate friends to protect or to encourage, and among alien races, these noble men and women fought by night and day, for week after week, for the lives of an alien people, with no thought or chance of reward, with a noble heroism that is far above the bravery of the soldier fighting a foe who can be seen and known. The United States may justly be proud of the bravery of its soldiers, but it must also remember that the peaceful army of teachers has shown a nobleness of spirit, a self-devotion to the services of humanity, a steadfastness and bravery of soul that is rarely excelled.

Nor did all escape unscathed. Four young men contracted the disease and died—

Nor did all escape unscathed. Four young men contracted the disease and died—Messrs. Jamison, Badger, Zumstein, and Lucker. One other young man—Mr. DeWitt—and two young ladies—Miss Kent and one of the Manila normal teachers—were attacked by the disease, but through prompt and careful nursing they were

saved.

#### SICKNESS.

As always will be the case among people coming from a temperate climate into the Tropics, there has been considerable sickness among the American teachers. On the other hand a large proportion of the teachers have been in excellent health during the entire time of their service here. In cases of severe sickness, especially in such cases as dysentery and tuberculosis, teachers have been permitted and advised to

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return promptly to the United States, as recovery from such diseases is very slow and incomplete in this climate. In cases of slight sickness the army surgeons throughout the islands have been very accommodating and have rendered prompt assistance, many times at serious inconvenience to themselves. The civil hospital in Manila is open to all employees of the civil government, and in cases of more severe illness or where operations have been necessary the teachers have come to this hospital, being given sick leave while there. The charges are \$1 per day for subsistence and

The table of separations will show the number who have returned to the United States on account of sickness, this number including 15 or 20 cases where the person returning was not personally sick, but return was necessitated by illness of wife, husband, or family. It will be noted that although the proportion of men teachers to women teachers is more than two to one, yet the climate has proved very severe for women teachers, their ratio of sickness being fully double that of an equal number of men.

The withdrawal of military garrisons from the smaller towns in the provinces has made a serious change in conditions, not alone as to American companionship for teachers, but also by the departure of the army surgeons, leaving the American teachers without competent medical aid, and in some cases without even a native doctor, within many miles. Several transfers of teachers have become necessary on account of their complete isolation from medical attendance, especially during the recent epidemic of cholera.

It is important that some steps should be taken to provide medical assistance to

the teachers and other civil employees in these remote towns.

#### DEATHS.

The past twelve months include all the deaths of teachers since the organization The death of Mr. W. S. Davis was mentioned in the last report. names of the deceased teachers, with cause and date of death, follow:

| Name.                                                                                                                  | Cause of death.                                                                              | Date of death.                                                                 |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Collins, Ira A Guernsey, Loren C. Jamison, Robert R. Osborn, Franklin C. France, Clyde O. Heger, Ernst Thomas, Louis A | Appendicitis Drowned (or syncope) Diphtheria Asiatic cholera Dysentery Killed by ladrones do | Jan. 29, 190<br>May 2, 190<br>May 31, 190<br>June 8, 190<br>June —, 190<br>Do. |
| Conant, Dorothy T Nash, Harry W Zumstein, R Crawford, A. W Badger, William H                                           | dodoHyperemesis Cerebral hemorrhage Asiatic cholera. Blood poisoning Asiatic choleradodo     | June 23, 190<br>July 5, 190<br>July 17, 190<br>July 21, 190<br>Aug. 1, 190     |

Mr. Davis died in the military hospital at Dagupan, after an operation for appendicitis. He left a wife and four children, who have since returned to their home in the United States, having been generously assisted by the Americans in the Philippines.

Mr. Collins was thrown from a native boat in crossing the strait from Bais, Negros, to Samboan, in Cebu, to which station he had been transferred. The medical certificate gives syncope as the cause of death, and states that he was not drowned, although the body was in the water for half an hour before recovery. buried in Dumaguete, Negros.

Mr. Guernsey died of diphtheria at Balayan, province of Batangas. He left a wife (also a teacher) and three small children, who have since returned to their home in

the United States.

Mr. Jamison died of cholera at Dinalupijan, province of Bataan. So far as known,

he left no relatives, and his nearest friend has been notified.

Mr. Osborn had been a sergeant in Company H, Twenty-second U.S. Infantry, and had recently returned to Baler, province of Principe, where he had desired to be stationed as teacher, having formerly served as a soldier in that vicinity. He was awaiting the arrival of the next transport to take him to Manila for treatment when he died. His body was buried in Baler.

Mrs. Conant arrived in Manila early in the present year, where she married Mr. C. E. Conant, and accompanied him to his station at Bais, Negros, where she died.

Mr. Conant has returned to the United States, accompanying the remains.

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Mr. Nash, formerly a sergeant in Captain O'Neill's company of Rough Riders, died at the civil hospital, Manila, of cerebral hemorrhage. His remains were taken

charge of by the Elks and forwarded to his sister, in Globe, Ariz.

Mr. Zumstein died of cholera in Manila. His fiancée had arrived on the transport the day previous, they had been married at 8 o'clock in the morning, and he died of the disease at 1 o'clock the same day. His widow is temporarily teaching the school which he had taught.

Mr. Crawford died in San Mateo, province of Rizal, of blood poisoning, following an attack of pneumonia. His remains were taken in charge by the Masons and

returned to his home in the States.

Mr. Badger died of cholera at Malasiqui, province of Pangasinan. His widow (also a teacher) and two children came to Manila, and have since resided here, the widow teaching in the public schools of the city.

Mr. Lucker died of cholera at Laoag, province of Ilocos Norte, and full particulars

of his death have not yet been received.

The four murdered Cebu teachers are considered in a separate paragraph.

By the provisions of an act of the Philippine Commission the treasurer of the archipelago is made administrator of the estate of all deceased civil employees, unless the estate exceeds \$500. In accordance with this law all accrued salary, or other money due from this bureau, is paid over to the treasurer, and all personal belongings are forwarded direct to that officer, who is fully empowered to take all necessary action.

In the case of all these teachers more detailed information is being collected as to the name of attending surgeons, place of burial, attending circumstances, etc., and in the case of all teachers now in the islands information has been called for to ascertain the name and address of the person in each case who should be notified in an emergency. Cases of death are promptly reported by telegraph to this office and forwarded by cable through the civil governor's office to the War Department at Washington.

#### THE FOUR MURDERED TEACHERS.

Messrs. Louis A. Thomas, John E. Wells, Ernst Heger, and Clyde O. France were among the teachers who sailed from New York on February 22, 1902, arriving in Manila two months later. After a stay in Manila of two or three weeks they went to the city of Cebu, on the island of the same name, where they arrived on May 30. They were there instructed to await the opening of the American teachers' institute for the island of Cebu, to be opened on June 16, after which they would be assigned to stations, to which they would proceed, to open school work at the close of the

long vacation.

On the morning of June 10 these four teachers started from Cebu for a day in the foothills to the north of the city, their purpose, in so far as it is known, being to enjoy a day's outing and take pictures of the mountain scenery. Nothing further was seen of them until their bodies were brought back to Cebu on the 23d of July. The details of the long search and the final recovery of the bodies, the killing of the leader of the band who killed the teachers, and the capture of a number of the other members of the band are well told in the following official report of the constabulary inspector in charge of the search, and the official indorsements thereon. It will be noted that these teachers, prior to departing on this first expedition in an unknown country, were warned by Inspector Ross, then stationed in Cebu, of the great danger from bands of outlaws in these mountains. The report is as follows:

## HEADQUARTERS PHILIPPINE CONSTABULARY, PROVINCE OF CEBU, P. I., Cebu, ('ebu, P. I., August 1, 1902.

To the Second Assistant Chief Philippine Constabulary.

Sir: I have the honor to submit the following in regard to the four American school-teachers, Ernst Heger, John A. Wells, Louis A. Thomas, and Clyde O. France, who were employees of the bureau of education at Cebu, Cebu, P. I.

These men left Cebu, Cebu, P. I., at 8 a. m., June 10, 1902, for Guadalupe, Cebu, P. I., for the purpose of taking photographs of the scenery of the mountains in that vicinity. They had not returned to their homes at 9 p. m., that date. Their absence was reported to these headquarters by their roommates, Mr. Harry H. Brown and Mr. H. B. Holmes, at 10 p. m. The next morning, as they had not returned, a force of 10 constabulary, under First Sergeant Zafra, and four school-teachers went to Guadalupe, but learned nothing as to what had become of them.

June 12, 1902, Mr. Bard, superintendent of schools, Cebu, P. I., officially reported

that they were missing.



June 12, Senior Inspector Ross ordered the following forces out in the mountains to look for them or some trace as to what had become of them: Cebu, Inspector Roberts with 20 enlisted men; Cebu, Inspector Luga with 15 men; Danso, Inspector Poggi and 15 men; Barili, Inspector Hunt and 10 men.

June 12, 13, 14, 15, 16, 17, no news June 18, Inspectors Hunt and Poggi report by wire from Balamban that they were unable to find any trace of the teachers in that neighborhood; ordered to return to their stations by Inspector Ross.

June 19, Inspectors Roberts and Luga with detachments returned to Cebu with no

June 19, Inspector Roberts left Cebu with 10 men for Guadalupe to obtain information in regard to the missing teachers; relieved at 12 p. m. by Inspector Warren,

who returned at noon, June 20, with no news.

June 20 (?), Inspector Luga left at 12 o'clock midnight with 4 constabulary men in civilian dress. These men were instructed by Inspector Warren to act the part of deserters of the constabulary and try to join the band, who were supposed to have captured the teachers.

June 21, 22, 23, 24, 25, 26, no news.

June 27, at 4.25 a. m., Inspector Luga returns to Cebu with his detachment and reports that on the evening of June 26, at 8 o'clock, he met Damaso Tabalada, the leader of the band of ladrones operating near Guadalupe. Tabalada, upon meeting Luga, exclaimed, "You are looking after me for the taking of the four American teachers," and then drew a revolver and fired a shot at Luga, which missed, and then another. Luga, in self-defense, drew his revolver, fired, and killed Tabalada. Luga then searched the body and found one gold watch, chain, and charm, one small pair of opera glasses, one Smith & Wesson .32-caliber revolver, one pocketbook containing personal papers of Tabalada.

Upon looking over these papers I found that without a doubt he had been the leader of the band which had captured the missing teachers. A bolo and a dagger

were also taken.

Luga left Cebu June 27 with 16 men, Philippine constabulary, for further search. He returned June 28 with Tabalada's horse and informed me that he had buried Tabalada's body.

June 28, Inspectors Hunt and Luga left Cebu for Guadalupe at midnight. They arrested Clara Labra at 4 a. m. and returned to Cebu June 29. This man finally confessed that he was a soldier of the band. His story is as follows:

"On June 10, while I was at my home, I received a visit from Damaso and he told me that he had captured as prisoners four American school teachers and had them as prisoners in the mountains back of Guadalupe. He instructed me to give him warning if the constabulary or police came out that way to look for them. showed me a gold watch and chain, a revolver, and opera glasses, which he said he had taken from them. He also told me that Isodore Rama, Leccardio Regasco, and Libion Cabogan were with him at the time of the capture, and that they had taken the effects of the school teachers and divided them among themselves. The last time I saw Tabalada was on June 26, and then he told me that he still had the men as prisoners in the mountains." When shown the effects that were taken from the body of Tabalada, he identified them as those he had seen in the possession of Taba-He also admitted that he was the writer of the letter warning Tabalada that the constabulary was after him and his band and advising him to hide his arms. Labra was taken before the provincial fiscal June 30 and sent to the carcel to await trial.

June 30, Inspector Luga with 10 men, Philippine constabulary, left Cebu for Sudlan again in search of the missing teachers. July 1 Inspectors Hunt and Groves with 11 men, Philippine constabulary, went to the mountains back of Guadalupe. Hunt returned with Priva to Nicacio July 2, Inspector Groves and detachment staying in the mountains. Inspector Poggi and 12 men, Philippine constabulary, left Danao to search for the teachers July 2. At 9 a. m. a runner from Luga requested that 10 additional men be sent them, which was done at 9.30 a.m. with the runner. July 3, no news. July 4 Inspector Poggi returned to Danao and informed this office that he had received notice that Luga was fighting in the hills. Jule 5, no news. Inspector Groves and detachment returned to Cebu and reported as follows:

I left Cebu July 1, 1902, with 10 men, Philippine constabulary, and camped on the river at 3.30 p. m., about 1 mile above Guadalupe; left at 6 a. m. for Bacbac; found a native by the name of Tomas Tabonaires, who informed me that Isidore Rama had told him that he and Damaso Tabalada had captured four Americans and had taken them to Sudlan, passing through the barrio of Bacbac. I arrived at Bacbac at 4 p. m. July 2, and could find but one man who knew anything of the capture. He

stated that Tabalada was the leader and author. We left Bacbac and camped at Antic at 7 p. m.; left there at 6 a. m. July 3, dividing the detachment, Sergeant Alcantara with five men scouting the territory northeast of Antic, I taking the general direction of Biasing and arriving there at noontime. Sergeant Alcantara rejoined the column at 2 p. m. We left Biasing at 4 p. m. and arrived at Betlen at 7 p. m., where we found a native who informed us that the Americans had passed through Betlen en route to Gunquitan, a barrio of Toledo. He said that he accompanied the party on the order of Tabalada and that the escort consisted of about 50 natives

armed with bolos, also 2 men carrying a revolver and rifle, respectively.

"We left Betlen July 4 and camped for dinner at 2 p. m., marched at 4 p. m., and at 7. p. m. arrived at the foot of a large mountain. Here our guide informed us was the house of Tiente Minoy on its summit, and also that the American teachers were confined in a cave near the house. He said that he did not know whether or not they were still there, but he had heard that they were. Waiting at the foot of the hill we found a native coming up the river who informed us that the teniente was at home. The house was about 800 feet up the side of the mountain, which was very steep and was built in a natural fort so as to command a view for miles around. We found Tiente Minoy and two other men in the house, and also what appeared to be a natural crevice in the rocks. Upon investigation we found that it led to a large cell about 40 feet square with perpendicular walls. In the center of this was a house, and one of the men arrested here admitted that the Americans had been confined there. While further questioning him he darted through the crevice and made his escape. This caused considerable commotion; and our guide of the evening before, together with the man we found on the river bottom, jumped over a cliff about 35 feet high and disappeared in the brush. We could learn nothing more, and so, after a thorough search of the barrio, we returned toward Cebu. \* \* \* While on a ridge between Toledo and Mingnaillawe we met a party of six men, all armed with bolos. One of them, Magno Segaria, not being able to give a satisfactory account of himself, I arrested. We arrived in Cebu July 6 with 3 prisoners and 11 bolos."

These 3 prisoners, Saturnino Gaviana (alias Tiente Minoy), Magno Cirgaria, and Jose Corralles, were taken before the governor by Inspector Hunt and asked to be kept in custody in the carcel, so that no one could see or speak to them, as we wished to question them later. This the civil governor, Juan Climaco, promised to do, and so remanded them to the carcel for investigation July 8, 1902. July 10, 1902, without potifying the constability officials of this province, he ordered their releases

notifying the constabulary officials of this province, he ordered their release.

July 6, Inspector Luga returned to Cebu and reported that he left Cebu and proceeded in the direction of Sudlan; he reached Tagboa July 3 at 2 p. m. and encountered and engaged Quintin Tabal and his band, numbering about 12 men, armed with rifles. He withdrew his men with no loss and 3 of the ladrones killed, among whom was supposed to be a brother of Quintin, Antonio Tabal, alias Adoy. He captured 1 Remington rifle, 27 rounds of brass-jacketed ammunition for the same, 4 Krag bayonets, and 1 leather haversack.

July 6, Inspector Poggi left Danao for a week's search in the mountains in and around Asturias.

July 7, 8, 9, and 10, no news. Ordered July 10 to suspend operations and let the civil governor's agents have the field, so as not to scare away the band.

July 11, 12, 13, 14, 15, 16, and 17, no news. July 18, Inspector Poggi returned to Danao.

July 19, notice was received through S. S. A. Caldron that there were two crim-

inals in hiding in the mountains near Cebu.

July 20, Inspectors Hunt, Van Hoomeren, and Caldron, with 6 men, Philippine constabulary, left Cebu at 7 p. m., arriving at the barrio of Candugen at 1 a. m. July 21. They arrested Alejandro Assilla and his uncle, Epfanio Jamauan, both criminals. The former stated that his uncle was not present when the teachers were captured. He acknowledged that he was with Tabalada, and said that there were four bodies to be buried. On the way to the house of Luciano Lemana he stated that they had been buried underneath his old house in the mountains of Babog. The other would not give in and resisted arrest. One of the party said that the man was crazy, but he himself said he was sick. He was taken to his house and was in a very low condition after taking some liquid from his daughter, and was in a dying condition when left at his home. He probably had the cholera.

Acting on the information secured from Alejandro Assilla, we arrested Apolonio Cabellero, who finally admitted that he had helped to bury the bodies of four Americans. We also arrested Luciano Lemana, who seemed to know a great deal about the affair, and in whose house we found a pair of shoes and a pair of stockings which formerly belonged to one of the missing teachers. Proceeding on the information secured at this house, we came to Moaboal and arrested Roberto Capoli, who told of

the capture, shooting, killing, and burial; he also said that he was willing to show the

place where they were buried. We returned to Cebu at 10 a. m. July 21.

July 22 Inspector Poggi and S. S. A. Caldron, with 12 men, Philippine constabulary, and the 2 prisoners, Roberto Capoli and Apolinario Cabellero, proceeded to the barrio of Gingucupa and arrested Apolinario Gavito, who confessed that he and 10 other men had waylaid the teachers and shot and killed them, after which they were buried, and also that the 4 aforementioned prisoners were companions of Tabalada at the time of the murder and assisted at the same. The detachment then proceeded to the place where the bodies were interred. At Busing the bodies were recovered, and then the detachment made for Cebu. Suddenly 2 prisoners, Boberto Capoli and Apolinario Gavito, made a break for liberty. Gavito escaped and Capoli was retaken. They then proceeded to Guadaloupe and turned the bodies over to the senior inspector.

The bodies were put in coffins and brought to Cebu and deposited in the palace building. July 23 they were turned over to the supervisor of the province, Mr. J. G. Holcombe. All the bodies were identified as the 4 American teachers at the inquest, presided over by Assistant Surgeon Shaw, M. D., U. S. Army. They were interred

at Guadaloupe road at 4 p. m. and the place marked.

After the killing of the leader, Damaso Tabalada, his men went to Quintin Tabal to join his band, but he took their rifles away and issued them to his own band. At the present time Quintin Tabal's band is made up of his own and what is left of Damaso Tabalada's.

There were 5 killed: Damaso Tabalada, Antonino Tabal, and 3 unknown.

Two died of sickness: Epfanio Jamauan and Claro Labra.

Four are prisoners in the carcel, Cebu: Alejandro Assilia, Roberto Capoli, Luciano Lamana, and Apolinario Cabellero.

Three were arrested and liberated by the civil governor: Saturnino Caviano, Magno

Cigarro, and Jose Carroles.

One escaped: Apolinario Gavito.

Number of miles traveled, 500; number of men engaged in the search, 75; number of expeditions, 13.

Very respectfully,

H. H. HUNT,
Second-Class Inspector, Philippine Constabulary,
Senior Inspector, Province of Cebu, P. I.

## [First indorsement.]

# Headquarters Third District, Philippine Constabulary, Cebu, Cehu, P. I., August 8, 1903.

Respectfully forwarded to the chief, Philippine constabulary.

The report of the missing teachers was first received by me June 18, while in Leyte, and instructions were wired to call upon the governor for assistance from the municipal police under his direct supervision, and to employ all additional men necessary, both natives and Americans, to institute a vigorous search.

After the surrender of the insurgent forces in Levte, I went to Cebu with Inspector Groves and 30 men from Levte, arriving July 1. All the available forces continued working under the immediate supervision of Inspector Hunt. Mr. Calderon was called from Levte and Inspector Van Soomereen from Misamis to augment the force of officers. Every effort was made to induce the provincial governor to make vigorous and personal effort, but the dormant faculties could not be aroused.

On July 10, when the heavy storms and typhoon made expeditions almost im-

On July 10, when the heavy storms and typhoon made expeditions almost impracticable, the request of the governor to suspend operations for four days was

acceded to.

He, through agents, was in touch with relatives of one bandit leader called Quintin, who it appears had taken possession of the 7 guns known to be in the hands of the band that committed the murder, and his relatives (Quintin's) said he would make prisoners of all the men implicated and surrender them, with his own band and guns, to the authorities, hoping thus to gain immunity from punishment for his own past sins.

This fell through, and efforts were redoubled on the part of the constabulary. It is reported that Inspector Ross warned these teachers of the danger of the trip,

but as he is now absent, sick, and made no report, this can not be verified.

The point where the hydies were found is by various reports the point when

The point where the bodies were found is, by various reports, the point where they were first met by the bandits and attacked.

The appearance of the bodies when found indicated that 2 of the teachers were

not killed or did not die from wounds until some time after the first attack.

The information from Labra that they were alive on the 26th of June and information secured by Inspector Groves that all 3 of them, were seen in a cave near

Toledo, are believed to be pure fabrications on the part of those who were implicated, at least to the extent that they, as well as all living in that section, knew the fate of the teachers, and knew that their lives would be the price of leading any force to locate the bodies or ascertain where the murder was committed. The confessions of those closely identified with the murder also lead to the belief that if all were not killed at once they were shortly after disposed of and were not paraded through the

The efforts of Inspectors Hunt and Lugar and of Señor Calderon are worthy of commendation, for the perseverance shown in the face of so many disappointments.

The character of the country where the teachers journeyed is, in so far as inhabitants are concerned, likened unto the "bad lands" of our own country, where you may go for miles entirely out of sight of human beings, and where one may readily losé his bearings.

Sorrowful lesson though this may be, yet the fact must not be lost sight of that America took these islands with the avowed intention of lifting them up out of the very savagery of which this experience furnishes an example, and that in the beginning America declared conditions to be as they were, and now are, and the mere ending of organized insurrection and the establishment of civil government does not signify that the hopes of America are so early realized and that savagery no longer exists.

W. C. TAYLOR. Second Assistant Chief Philippines Constabulary, in Charge.

[Second indorsement.]

HEADQUARTERS PHILIPPINES CONSTABULARY, Manila, P. I., August 23, 1902.

Respectfully referred to the general superintendent of public instruction, Manila, inviting attention to the effort made by the constabulary toward securing the bodies of the unfortunate teachers and bringing to justice the perpetrators of that dastardly crime. Special attention is invited to first indorsement, and return of these papers requested. Inspector Ross informed me that he duly warned the teachers.

> HENRY T. ALLEN, Chief of Constabulary.

Hon. Fred W. Atkinson, General Superintendent of Public Instruction, Manila, P. I.

DEAR SIR: I have the honor to present the following report relative to the four American teachers, Louis A. Thomas, John E. Wells, Ernst Heger, and Clyde O. France, who were taken captive and murdered in the mountains to the north of Cebu on June 10, 1902.

Messrs. Louis A. Thomas, John E. Wells, Ernst Heger, and Clyde O. France arrived in Cebu on May 30, 1902. They were instructed to make themselves as comfortable as they could and await the American Teachers' Institute, which was to be opened on June 16, after which they would be assigned to their stations. They, with Mr. H. B. Holmes and Mr. Harry H. Brown, took a house in San Nicholas in which

to live until they should go to their stations.

On the morning of June 10 these four teachers started from Cebu for a day in the foothills to the north of the city. Their purpose, in so far as it is known, was to enjoy a day's outing and take pictures of the mountain scenery. They expected to return to the city in the evening of the same day. They did not return. On the morning of June 11 Messrs. Holmes and Brown notified Mr. Ross, chief of the constabulary in Cebu, and 10 constabulary men, under First Sergeant Jafra, went out to Guadaloupe, but learned nothing of the whereabouts of the teachers. Upon their return Messrs. Holmes and Brown called at my home and advised me relative to the matter.

Inspector Ross was officially notified on June 12, and three detachments of constabulary were ordered out, as follows: Cebu, Inspector Roberts with 20 men, Inspector Luga with 15 men; Danao, Inspector Poggi with 15 men; Barili, Inspector Hunt

with 10 men.

Daily conferences were held with Inspector Ross relative to what should be done, in all of which it was decided that all was being done that could be done and that it would be unwise to take any further steps until the men in the field were heard from. The orders to the men in the field were that in case they found the teachers they should not return immediately, but continue their march against the band of ladrones led by one Adoy. Five days passed and no news.

On June 17, 1902, the following telegram was sent to the department. The department was not advised earlier because it was thought that to do so would cause great

anxiety and unrest without accomplishing any real good.

"ATKINSON, Manila:

"Four teachers in the mountains since a week to-day. Nothing heard from them. Three detachments of constabulary out, with orders not to return ti'l they are found. Letter following.

"BARD."

On June 18 Inspectors Hunt and Poggi reported by wire from Balamban that "they were unable to find any trace of the teachers in that neighborhood." Hunt's report.) Information relative to the teachers was expected rather from Inspector Roberts or Inspector Luga, who went out from Cebu, rather than from either Inspector Hunt or Inspector Poggi, and so we were not greatly disappointed at receiving the above telegram from Balamban.

On June 16 the American Teachers' Institute opened in Cebu. (Special report of which so far as concerns this matter attached.) The American teachers assembled manifested a great anxiety, and all Americans were beginning to lose confidence in the safety of the missing teachers. After conference with several of the leading men, both resident and visiting, among whom were Judges Hauserman and Carter, it was decided that the civil governor should be asked to request the provincial governor of Cebu, Juan Climaco, to exhaust every means in his power to find or account for the missing teachers. The following telegrams were sent:

> "United States Signal Corps, "Cebu, P. I., June 17, 1902.

"Atkinson, Manila:

"Please request Governor Wright to have Governor Climaco exhaust every means in his power to find or account for four American teachers who disappeared from Cebu one week ago.

"BARD."

"The Eastern Extension Australasia and China Telegraph Co.,
"June 17, 1902-4 p. m.

"Please request Governor Wright to have Governor Climaco exhaust every means in his power to find or account for four teachers who disappeared from Cebu one week ago.

Immediately after sending these telegrams I called upon Governor Climaco and had a conference as to what could be done. Although Inspector Ross reported to me that the governor had been advised by him immediately upon receipt of my report, the governor seemed to have his first information from me on the morning of June 17.

On June 17 Inspector Ross was relieved on account of ill health and left for Manila, and Inspector Hunt was called from Barili to succeed him. Inspector Hunt took up the work with a determination to do all that could be done to discover the where-

abouts and the fate of the missing teachers.

Until Inspector Hunt arrived from Barili Inspector Warren was in command in Cebu. From this time on the department was kept advised, as correspondence

attached will show.

On June 20, by order of Inspector Warren, Inspector Luga, with 4 men, all in civilian dress, went to the mountains and tried to join the ladrones as deserters from the constabulary. Six days passed and no word. June 27, at 4.25 a. m., Inspector Luga returned to Cebu and reported that on the evening before at 8 o'clock he had met Damaso Tablada, leader of the band of ladrones operating near Guadaloupe, and in self-defense killed him. On his person were found, along with other things, a gold watch and chain belonging to Louis A. Thomas, a Smith & Wesson revolver belonging to Mr. John E. Wells. This was the first trace of the missing teachers that had been found to date.

On June 28, at midnight, Inspectors Hunt and Luga left for Guadaloupe and arrested one Claro Labra, who confessed that he was a member of the band. He said also that the American teachers had not been murdered up to June 26, but had been taken captive and were held prisoners in the mountains back of Guadaloupe;

but this has not been verified.

The search was continued under Inspectors Groves, Luga, and Poggi, under the direction of Inspector Hunt, to July 10. No further news was received. From July 10 to July 18 the civil governor's agents were at work. On July 20 Inspectors Hunt, Van Hoomoren, and Caldron again went into the field and made several arrests, among them was one Apolonio Caballero, who admitted that he helped bury the

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bodies of the four American teachers, and one Luciano Lamana, in whose house were found a pair of shoes and stockings belonging to the missing teachers. This man gave information which led to the arrest of one Roberto Capoli, who told of

the capture, shooting, killing, and burial of the four teachers.

The inspectors returned to Cebu at 10 a. m., July 21. On July 22 Inspectors Poggi and Calderon, with 12 men and the two prisoners, Roberto Capoli and Apolonio Caballero, proceeded to Busing, the place where the bodies of the teachers were interred. The bodies were recovered and brought to Cebu on the evening of July 22 and turned over to the provincial supervisor, Mr. J. G. Holcombe.

On the morning of July 23 an autopsy was held under the direction of Capt. Henry A. Shaw, assistant surgeon, U. S. Army, at which were present Drs. Mascalina, Hertsey Republic and Hill. (Report attached). On the often one of the grant of the captains.

Hartsook, Reynolds, and Hill. (Report attached.) On the afternoon of the same day a funeral was held in the courtyard of the palace. Episcopal service was read by the Rev. John A. Staunton, jr., and the bodies were interred in a piece of the government's land near Guadaloupe road, north of Cebu. The coffins in which they were interred were secured from the quartermaster, U. S. Army, and were marked as follows:

That marked with one brass tack contains the remains of Ernst Heger.

That marked with two brass tacks contains the remains of Louis A. Thomas.

That marked with three brass tacks contains the remains of Clyde O. France.

That marked with four brass tacks contains the remains of John E. Wells. In each coffin was placed also a sealed bottle in which the name and address, written on linen, was placed.
Copies of the following reports are attached:

Autopsy performed by Dr. Henry A. Shaw, captain, Medical Department U. S. Army, at which were present Drs. Mascalina, Hartsook, Reynolds, and Hill. Provincial governor's report.

Previous correspondence.

Inspector Hunt's report to the second assistant chief in Manila may be seen by calling upon the chief of constabulary.

Very respectfully,

H. E. BARD,

Division Superintendent of Schools, Division of Cebu,

CEBU, CEBU, P. I., August 25, 1902.

The governor of the province of Cebu also submits a report to Mr. Bard, the division superintendent, but nothing of material importance is brought out in the During this time telegrams were being sent to and from Manila; the civil governor had telegraphed the provincial governor to use all efforts to find the missing teachers, and the chief of constabulary had given instructions which assisted greatly in the search.

The teachers who had gathered in the city of Cebu for the American Teachers' Institute were much excited about the disappearance, and a few even went so far as to set out on a search, in spite of the counsel of the division superintendent. As the constabulary had a disguised party of native police out in the hills endeavoring (and with success) to obtain information by strategy, the expedition of teachers endangered not only their own lives, but the lives of these disguised members of the constabulary as well. The acting general superintendent, on learning of this fact, telegraphed to the division superintendent, forbidding any more teachers endangering their lives. The story of the efforts of the teachers is told in the following notes,

chiefly from the records of the American Teachers' Institute at Cebu.

"On the morning of June 16 was opened the American Teachers' Institute in the San Nicolas public school building. Twenty-five American teachers were present. Immediately after the opening of the meeting the question relative to the missing teachers was brought up. It was proposed by Mr. John G. Gwartney that some steps be taken on the part of the teachers to ascertain the whereabouts of our fellowteachers. All teachers showed a desire to go to the mountains in search. I disapproved such a step, as it seemed hazardous, unwise, and impractical. The teachers were advised of the steps already taken by the constabulary and were urged to be composed and wait a report from the three detachments of constabulary then in the field. However, the matter was thoroughly discussed, some favoring and some opposing definite action, but all thoroughly in earnest and anxious to do whatever they could to learn the whereabouts of the young men and give relief, if not already too late. Several motions were made, such as that the constabulary be asked to turn the matter over to the military; that the constabulary be requested to provide teachers with firearms and ammunition and such other supplies as would be necessary with transportation for same; that they go to the mountains in search. These motions were not entertained. It was proposed finally that a committee be appointed to investigate as to what was being done by the authorities and to decide upon the action to be taken by the teachers. This motion was entertained with the understanding that the committee would not be allowed to propose any action not approved by myself.

by myself.
"The committee was appointed, consisting of myself, as chairman, Mr. John G. Gwartney, and Mr. J. V. Barrow. This committee immediately retired to call upon

the chief of constabulary, Mr. Ross, and members of the provincial board.

"Members of the committee were convinced that all was being done that could be done and reported the same, advising that no further action be taken for the present. The committee reported that 3 detachments, with a total of 65 men, had been sent out with orders not to return until they had found some definite trace of the teachers. One of these detachments started from Barili, another from Tuburan, and another from Cebu, planning to meet somewhere to the east of Balamban.

"The teachers were satisfied with the report, and the regular programme was continued. At every session whatever information was obtainable was announced.

"Afternoon session, June 17, 1902.—An effort was made by Mr. Vallance and Mr. Lindeman to bring up again for discussion this matter, but were not entertained on the ground that it was not advisable until we had the latest report from the constabulary. At the close of the session report was made that nothing had been heard from the detachments; that the department had been requested to ask that the civil governor request Governor Climaco to do all he could to find or account for the missing teachers. The teachers were urged again to take no undue risks. Anyone going out of the regularly traveled highways would do so at his own risk and against positive instructions from the department

"At the close of the morning session of June 18 the teachers were again advised that the detachments were still in the field and not heard from. Everything seemed

quiet, and it was thought that nothing more would be done.

"All detachments returned on the evening of June 18 and brought no news of the missing teachers, but the search was continued both by the constabulary and by the

governor.

"On Saturday morning, June 21, the following teachers, equipped with such firearms as they could obtain or possessed, started to the mountains in search of the missing teachers: Mr. John G. Gwartney, Mr. John M. Miller, Mr. George B. Schiller, Mr. Charles A. Vallance, Mr. H. M. McCabe, Mr. Harry H. Brown, Mr. H. B. Holmes, and Mr. Thomas J. Nihill. They did this against the positive instructions of this department, and also against the advice of the constabulary inspectors and other influential men. They were out all day, returning about 5 o'clock in the evening, fortunately unharmed. It is difficult, if not impossible, to place the responsibility for the action.

"After this, teachers became quiet and willingly left the constabulary undisturbed in its goard, which it continued until July 22, when the bodies were found."

in its search, which it continued until July 22, when the bodies were found."

The circumstances of the death of these teachers have not been fully determined, and unless full confession is made by some of the prisoners now awaiting trial the exact time, manner, and place of the killing of the four teachers will never be known.

That everything possible was done by the constabulary, and that the only means that could lead to the recovery of the bodies and the bringing of the murderers to justice were promptly taken, can not be doubted. It is probable from the evidence that there was no possibility of finding the teachers alive after the first day.

## FILIPINO TEACHERS.

In other parts of this report are given details of the work for the betterment of the Filipino teachers in an educational way by daily instruction, vacation institutes, and normal schools. These teachers are appointed by the division superintendents and are paid by the municipalities. The exact number of Filipino teachers in service on September 1 is not known exactly, as the division superintendent in most cases only report those regularly appointed by him, and many teachers are actively engaged in teaching in barrios and the more inaccessible towns where the division superintendents, with their press of other duties, have not penetrated and where communication has been slow and infrequent. On the 1st of July there were reported by division superintendents 1,838 separate schools and 2,625 native teachers. On account of the ravages of cholera only those teachers were reported who were known to be at work since the beginning of the school year, and the tabulated report (Exhibit B) will show many provinces where no schools are reported except those

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taught by American teachers. In the island of Marinduque alone, where only 4 native teachers were reported, later returns have shown that 52 are at work. a fair and conservative estimate for these unreported teachers, the total will be in

the neighborhood of 3,400 native teachers at the present time.

A considerable advance has been secured in the salaries of Filipino teachers, but this advance has not kept pace with the rapid upward leap of salaries in all occupations since American occupation—especially during the past year. The average salary for male teachers is about 20 peecs a month; for female teachers, 15 peecs; or, in terms of United States money, little more than \$8 and \$6, respectively, per The extreme range of salaries is from 4 to 60 pesos, or even higher in one month. or two cases, but very few receive over 40. In the case of one teacher, receiving the absurd salary of 4 pesos per month, the municipality objected to raising his salary because they needed the money for roads!

The condition in many provinces is well illustrated by the following extract from a report from the island of Bohol:
"The salaries in this division are very inadequate and irregularly paid. The monthly salaries for men teachers range from 5 to 30 pesos, those of women teachers from 4 to 20 pesos. For a short time, during last year, the man teacher in Tagbilaran was paid 40 pesos per month, but he 'farmed' the position, hiring a substitute for

10 pesos. \* \* \*

"The native teachers have petitioned for an increase of salary. I have explained

"The native teachers, and, since the pueblos are all very poor, they can not afford to pay good salaries. Just now the constabulary is trying to organize a force on this island, and the pay offered is as follows: Per month, first-class privates, 21 pesos; second-class privates, 18 pesos; corporals, 28 pesos; duty sergeants, 35 pesos; first sergeants, 45 pesos. In the grade of sergeant only is reading and writing a requisite. It is difficult for the native teachers to discern why the government that can pay its police the schedule quoted above can not pay them with equal liberality. The average salary per month for men teachers is about 15 pesos, and for women about 12 pesos."

Another difficulty which has caused much trouble is the requirement that salaries can be increased only in the annual appropriations, unless by special approval of the provincial treasurer. The following extract will illustrate this class of hindrances:

"The municipal council can appropriate, but such action is inoperative if, in the opinion of the provincial treasurer, the expenditure is not justified. This includes expenditures for construction and repair of schoolhouses, the providing of furniture, and the native teacher's salary allowance. My predecessor in this division had appointed native teachers and increased the salaries of others during the fiscal year. This, according to the later decision of the attorney-general, was impossible without the approval of the provincial treasurer. This approval he appears to have been unable to obtain in a great many cases. Upon January 1, 1902, these appointments and increases made by my predecessor should have become operative, and the proper procedure was for the presidente to include the new salaries and increases upon old salaries in the 'presupuesto,' or annual expense account, which is sent to the provincial treasurer for approval. This 'presupuesto' is supposed to contain a statement of all municipal expenses for the year. Many presidentes, in making up these 'presupuestos,' included only the salaries at the old figure, some of them even cut this down. The provincial treasurer had no means of knowing that the salary entries in the 'presupuestos' were not entirely in accord with the wishes and appointments of the division superintendent. I discovered that these 'presupuestos' were wrong in several cases, and acting upon this information I requested the provincial treasurer to hold the 'presupuestos' until I could ascertain as to the genuineness of these I am pleased to state that the treasurer did everything in his power to assist me in this matter. In many cases back salary of native teachers amounting to several hundred pesos had accrued. In such cases the provincial treasurer ordered the particular presidente to include this back salary as an expense item in a special 'presupuesto' and send same to him at once. In this way our difficulty along the line of native teachers' salaries has been about cleared up.

There are some teachers at present who are receiving sufficient compensation for the quality of work they are able to do. There are many who are doing excellent work and yet are receiving barely enough salary to meet their living expenses. Although division superintendents have made great efforts to get increases made, the average compensation of native school-teachers is much below the wages paid for good cocheros, cooks, policemen, and in many cases below that of laborers. The government is employing many natives in both the military and civil branches, and the civil service, with its policy of training intelligent Filipinos in clerical positions,

opens a field peculiarly fascinating to this class, and at salaries far above the pay of teacher. Complaint is made that bright natives attend the normal classes for a time, obtain a little knowledge of English and facility in the common branches, and then pass the civil-service examination and take positions in offices under the American clerks, thus losing to the educational work the services of many bright teachers.

The suggestion has been made that the insular government should fix the salaries and pay the native teachers, but this can not be assumed by the General Government, and solution must be sought along the municipal or provincial lines. The law provides that a tax of one-fourth of 1 per cent of the valuation of real estate shall be collected and used for support of schools, payment of teachers, erection of buildings, etc., as is more fully stated in the section on "Finances." In the poorer provinces this tax in many cases has not been collected, or, if collected, has been of so small amount as to leave the problem still unsolved. As conditions improve the municipalities will be able to grant the increased salaries to their native teachers.

There is at present no means of knowing the ability of native teachers except by actual observation of their work. Hence some system of certificates is necessary. Such existed under the Spanish rule, but were of little value because they were not true indexes of the teachers' ability. The question was recently submitted to the various division superintendents, and the general opinion is that a system of examination should be introduced gradually, and on the results of which certificates of first

and second grades should be issued.

The matter of pensioning Filipino teachers was also submitted to the division superintendents for their opinions. The majority were in favor of such pensioning on the grounds that teaching would thus be made a desirable life profession, and at the same time teachers could without hardship be removed from active work to make place for the younger, more active, and efficient ones. These matters of pen-

sioning teachers and of issuing certificates remain to be worked out.

The establishment of normal courses in the provincial high schools tends to the solution of the problem of securing efficient native teachers, for the graduates of these institutions go out well equipped for their work with a substantial training in English and the common branches. This work of preparing the Filipinos to teach their own countrymen is one of the fundamental elements of the present school system, and is one of the most significant signs to the Filipinos of the true purpose of the American Government toward the Filipino people.

The following lists, taken at random, indicate the varying salaries of Filipino

teachers, and are also interesting as giving an idea of Filipino proper names:

### Province of Nueva Ecija,

### [Expressed in Mexican currency.]

| Town.          | Name of teacher.       | Salar |
|----------------|------------------------|-------|
| Aliaga         | Blass Alejandro        | \$25. |
| Bongabong      | Lorenzo Kahukum        | 25.   |
| Santor         | Fruto Aquino           | 25.   |
| Cabanatuan     | Valentine Castelo      | 25    |
|                | Espectacion Tombo      | 25.   |
| Aduas          | Regina Calara          | 10    |
| Sumacab        | Mariana Garcia         | io    |
| Cabiao         | Faustino Mesina        | 25    |
| Canao          | Consolacion Velasquez. | 18    |
| San Fernando   | Clemente Romero.       | 10.   |
| Tablado        | Cayetano de Rojas      | 8.    |
|                | Clodualdo Bringes      | 40    |
| Cuyapo         | Domestic Destricts     |       |
| Gap <b>a</b> n | Perpetuo Pestaño       | 20.   |
| a 171 1        | Paulino Linsafigan     | 20.   |
| San Nicolas    | Benito Yamsuan         | 15.   |
| Pambuan        | Eusabia Mañiual        | 15.   |
| Jaen           | Frederica Cruz         | 10.   |
|                | Maria P. Tuason        | 10    |
|                | Ariston Aquilar        | 10.   |
| Licab          | Teodoro Ermita         | 25.   |
| Nampicuan      | Antonio Jauquin        | 20.   |
| Peñaranda      | Lino Sison             | 30.   |
| Papaya         | Jose Lorenzana         | 15.   |
| San Aritonio   | Anoclato Villarosa     | 25    |
|                | Julian Ortiz           | 8.    |
| Tiquio         | Vicente Tecson         | 10    |
| Sto. Cristo    | Ismael Cruz            | 8     |
| San Francisco  | Antero Pollagud        | ı š   |
| lan Jose       | Vicente Lopez          | 15    |
| an Juan        | Anastacio Tobias       | 20    |

# Province of Nueva Ecija-Continued.

| Town.         | Name of teacher.  | Salary. |  |
|---------------|-------------------|---------|--|
| San Isidro    | Patricio Espiritu | \$25.0  |  |
|               | Antero Gempesaw   | 25.0    |  |
|               | Alvara Ventus     | 25.0    |  |
| Calaba        |                   | 10.0    |  |
|               | Lorenzo Tinio.    | 10.0    |  |
| Alus          |                   | 10.0    |  |
| Sto. Cristo   |                   | 10 0    |  |
| S. I. Malapit | Lope Nagayo       | 10.0    |  |
| -             | Francisco Ileto   | 10.0    |  |
| Tabon         |                   | 10.0    |  |
| Manga         | Canuto Sarmiento  | 10.0    |  |
| San Leonardo  |                   |         |  |
| San Anton     | Maximo Saison     | 15.0    |  |
| anta Rosa     |                   | 15.0    |  |
| Zaragoza      |                   |         |  |

## PANGASINAN.

| noar                                    | Proceso Fernandez       | \$3 |
|-----------------------------------------|-------------------------|-----|
|                                         | Paula Fernandez         | 2   |
|                                         | Estaban Garcia          | 1/  |
|                                         | Donato Llamido          | 1   |
| ngatarem                                | Sergio Castro           | 2   |
| mental                                  | Domingo Valenzuela      | 2   |
|                                         | Lucila Cuesta           | 2   |
|                                         | Nemecio Cuesta.         | 2   |
|                                         | Neillecto Cuesus        |     |
|                                         | Julian Sison            | 2   |
|                                         | Frederico Pinzon        | _1  |
| zorrubio                                | Antonio Caelo           | 2   |
|                                         | Ulpiano Meris           | 2   |
| sales                                   | Bartolome Casanova      | 3   |
|                                         | Angel Lanzano           | 2   |
|                                         | Asuncion Boyero         | 2   |
|                                         | Rosario Gonzales.       | 2   |
|                                         | Isidro Casanova.        | ĩ   |
|                                         | Fulgencio Quibilan      | i   |
|                                         |                         | î   |
|                                         | Atanacio Lanzano        |     |
|                                         | Severino Pine           | 1   |
| 188                                     | Margarita Abad          | 2   |
|                                         | Carmen Abalos           | 2   |
|                                         | Felix Ferrer            | 8   |
|                                         | Santiago Sampson        | 2   |
| Isidro                                  | Simplicio Estrada       | 2   |
| 10.010111111111111111111111111111111111 | Victoria Brabo          | 2   |
| ıta Barbara                             | Casimiro Garcia         | 3   |
| ica Daibara                             | Pelagia Garcia          | 2   |
|                                         | Victorio de los Santos. | 2   |
|                                         |                         |     |
| ~ 1                                     | Emerenciana Benito      | 2   |
| Carlos                                  | Benito Benites          | 8   |
|                                         | Francisco Samson        | 2   |
|                                         | Maria Holanday          | 2   |
|                                         | Francisco Munyos        | 1   |
|                                         | Jose Erguisa            | 1   |
|                                         | Tomas Cabuay            | ī   |
|                                         | Eduardo Benites         | ī   |
|                                         | Caesario Soriano        | î   |
|                                         | Anastasio Abad          | i   |
|                                         | Manualta Dallas         |     |
|                                         | Margarita Padlan        | 2   |
| ito Tomas                               | Cerminiano Lamorena     | 2   |
| ıta Maria                               | Miguel Sandique         | 2   |
|                                         | Victoria Quero          | 2   |
| n Manuel                                | Alfonso Sanchez         | 2   |
|                                         | Emiliana Flores         | 2   |
|                                         | Agripino Alvareas       | _   |

## OFFICE ORGANIZATION.

The work of the office force of 22 American clerks is sharply divided into three

distinct sections—general, disbursing, and property.

The disbursing section is under the charge of Mr. Charles H. Fullaway, who is bonded and is held accountable for every cent of money invoiced to this bureau. In this connection it may be noted that this bureau has the largest single disbursing office in the archipelago, and the monthly accounts consist of thousands of papers. All the American teachers throughout the archipelago are paid on vouchers from this office, both for night and day school work, and in addition the various claims for traveling expenses of division superintendents, teachers, and other employees, the transportation of supplies, text-books, and teachers throughout the field, and the bills for puchase of all supplies pass through this office. The auditor for the islands has expressed warm commendation of the work of the present disbursing officer.

The property section has charge of the various storehouses for books, desks, and supplies; receives, repacks, and ships to destination the hundreds of different articles needed by the rapidly growing school work. Mr. William Stewart has this work in charge. Connected with this section is a varying number of Filipino laborers, a portion being regularly employed and others hired as necessity demands. The storehouses for school property have been located at considerable distance from the main office and in different directions, necessitating a division of the property force between these storehouses and the storerooms in the wing of the ayuntamiento, in which building the main office is located. A statement of the supplies handled during the year appears under the head of "Text-books and supplies."

The general section has charge of all records, files, reports, and correspondence,

the latter filed and indexed for cross reference by name and subject. Among the

records and files may be mentioned:

Alphabetical lists of teachers and stations, kept corrected to date; mailing lists, post-office and division superintendents being notified of each change.

Station list of teachers, by towns, provinces, and divisions. Personal information cards for all teachers and employees.

Secondary teachers.

Separations from service. Reports of division superintendents, civil and military officers, classified by divisions.

Reports of secondary schools, including vacation normal schools. Efficiency reports on work of American teachers.

Appointment files, including all papers of teachers appointed. Application files; information condensed by card indexes.

Division superintendents' reports of absences. Appointees awaiting transportation from States.

Reports to civil-service board and to War Department.

Files of special reports called for at various times, including cash-record cards, giving complete information of all items pertaining to salary, increases, transfers, vouchers, checks, etc.

Complete records and accounts of the disbursing officer and the property clerk in

their respective sections.

Especial care has been given to the prompt answering of all telegrams, correspond-

ence, and to paying salaries of teachers at the earliest moment consistent with regulations.

Valuable special reports were collected and tabulated at the beginning of the present year, this work being in charge of Mr. Percy M. Moir, a statistical expert who had come to these islands as a teacher, and in addition was charged with the investigation of conditions here looking toward the possibility of taking a census in the

When division superintendents are provided with sufficient clerical assistance and conditions become more stable summaries of the monthly reports of teachers will be forwarded to this office for tabulation and record, but at present it is impossible to do this work, and on account of slowness of communication it will be impossible to get all reports for a given month completely tabulated until two or three months later.

The office force of this bureau on the 1st of September, 1902, was as follows:

Clerks, office of the general superintendent.

|                                                                                                                                                                                                                                                                                                                                                                 | Compen-<br>sation.                                          |                                 | Compen-<br>sation.                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------|
| Bowen, Frank H., chief clerk Fullaway, Charles H., disbursing clerk Stewart, William, property clerk Staples, Ernest, stenographer Fowle, E. D. M., stenographer Fisher, William J., bookkeeper Moore, Arthur A., record clerk Taliaferro, Thornton N., index clerk Hay, William L., money papers Marshall, M. Edna, stenographer Colburn, Alvin, voucher clerk | 1,600<br>1,600<br>1,600<br>1,600<br>1,400<br>1,400<br>1,400 | Kinne, Katharine D., typewriter | 1, 200<br>1, 200<br>1, 200<br>1, 200<br>1, 000<br>1, 000<br>1, 000 |

TEXT-BOOKS AND SUPPLIES; COURSE OF STUDY.

The problem of selecting suitable text-books for Filipino children has been a difficult one. With the view of getting the teachers' ideas as to the relative merits of the English texts used, questions were sent out asking for detailed answers. The teachers, almost without exception, found the books undesirable, for the reason that they dealt with things unfamiliar to the Filipino child. The stories and pictures were those of a different environment, intended for children of another country. Such words as "strawberry," "snow," "Jack Frost," and "fairy" possess little significance for the children of the Philippines.

It was finally decided to make known to various American publishers that a set of primary readers prepared expressly for the Filipinos were needed as the only satisfactory permanent solution of the problem. The plan of the books includes considerable drill and practice in phonics, with verbs which can be acted out, or which lend themselves easily to gesture. The nouns are to be the names of familiar objects, and the sentences are to develop from the most simple to the complex forms with the view of teaching other words largely from the context. The work before the third reader is to be such as to enable the teacher, when this book is taken up, to explain in English all the new and more difficult words and expressions. Sufficient repetition in each book and throughout the set is to be made to fix the more common forms of expression. Bright, attractive illustrations of such a sort as really to help the child understand are to be a feature.

The books should be strictly reading books, based upon the pedagogics of reading, but with the view of correlating and mutually reenforcing the work and of awakening many-sided interest. The matter in the second and third readers is to be varied. Simple music, nature study, the elements of geography, grammar, and arithmetic,

manual training, and a study of form are to be introduced.

The general plan included two courses—one basic, the other supplementary—for which the special books, midway between the American and the so-called "colonial"

texts, will be used.

An elementary language book is to be taken up at the close of the third year, made with direct reference to these readers. A geographical reader treating of Philippine life and hygiene for children of the Tropics are to be included in the supplementary course, and a special reading chart in colors is to accompany the course.

For the aid of the inexperienced American teachers and the Filipino teachers a special manual is to be written, in which will be treated the use of the books, the

blackboard, the chart, and the work at the desk.
Until such a set of books becomes available a suggestive course of study was

printed and sent out to the teachers.

The problem of supplying the schools with the necessary material for work is a hard one, for two reasons: First, the time it occupied in securing supplies from the

United States; and, second, the lack of transportation in these islands.

All supplies have to be ordered about six months in advance of the time for which they are required to insure their being on hand when needed. It is difficult in many cases to determine beforehand what quantities of different articles will be used, as some books are more in demand than others of the same grade. Also to avoid making too many small shipments, the different kinds of supplies should arrive at the same time.

The lack of transportation is the greatest factor, for there is no way of providing ainst it. Until December 1, 1901, the Quartermaster's Department took all shipments as soon as packed and forwarded them. Since then it has taken any shipment when it had a boat billed for the destination. The assistance of the Quartermaster's Department has been invaluable, as otherwise it would put this bureau to great expense and the teachers to greater trouble in securing supplies. Whenever no quartermaster boat touches at the port for which the shipment is destined, shipment is made by private lines. In case the consignee is not stationed at that port, the

teacher who is there has charge of the forwarding.

For about one-half of the places in the entire archipelago Manila is the natural supply point. For instance, Surigao is reached much more readily from Manila than from Zamboanga, the headquarters for the division superintendent for the island of Mindanao. Towns in Sorsogon and Albay provinces are more easily reached from Manila than from Nueva Caceres, the headquarters for the division of Camarines, Albay, and Sorsogon, and even from some other towns in the same provinces. division of Cagayan and Isabela, however, is supplied from Aparri, situated at the mouth of the Rio Cagayan. This phase of the transportation question makes it necessary to ship directly to about one-half of the teachers individually and to the other half through their division superintendents. In all, 1,719 issues have been made

during the past year, most of them in small lots to individual teachers and the rest

to division superintendents in good-sized shipments.

During the time when the teachers were taking their stations last year, many requisitions were cut down because the quantity of supplies on hand was limited, and if the requisitions were filled in full the last teachers to take their stations would have received almost nothing. After everybody had laid in a first supply requisitions were filled in full if the articles were on hand.

About the middle of December, 1901, 4,000 American school desks were received from the United States and were equally divided among the different divisions. These desks came in knock-down shape and castings came separate from the backs or tops, thereby making the reshipping much harder than it otherwise would have been. The last order of American desks came packed five complete desks in a box, and although there are five times as many, the expense for packing will be less.

The principal supplies which arrived during the last year are as follows:

25,000 Ward's Primer. 25,000 Ward's First Reader. 1,000 Ward's Manual to Teachers. 500 Phonetic Cards, Primer. 500 Phonetic Cards, First Reader. 20,000 Songs of the Nation. 10,000 Child's First Studies in Music 10,000 Normal Music Course, First Reader. 40,000 Baldwin Primer. 25,000 Baldwin First Reader. 10,000 Baldwin Second Reader. 20,000 Baldwin Third Reader. 10,000 Shaw's Big People and Little People of Other Lands. 20,000 Eggleston's Stories of Great Ameri- 1,000 Filipino desks. cans for Little Americans.

10,000 Lyte's Elementary English. 10,000 Heart of Oak, Book 1. 10,000 Heart of Oak, Book 2. 10,000 Grimm's Fairy Tales, Part 1. 1,000 Tompkin's Philosophy of School Management. 5,000 Syr's First Reader. 10,000 gross chalk. 1,000 pieces hyloplate, 3 by 5 feet. 500 clocks. 5,000 gross pens. 35,000 writing pads. 250,000 slate pencils. 500 gross lead pencils. 22,500 American school desks.

## The principal issues are as follows:

5,000 The Young American. 15,000 Wentworth's Arithmetic. 9,000 Big People and Little People of Other Lands. 650 charts, Carnifex. 8,000 dozen copy books. 10,000 Fifty Famous Stories. 8,000 Frye's Elementary Geography. 6,000 Tarbell's Geography. 5,000 Heart of Oak, Book 2. 8,000 Montgomery's Beginner's United States History. 10,000 Child's First Studies in Music. 6,000 Visayan-English Primers. 50,000 Baldwin Primers. 30,000 Baldwin First Year. 15,000 Baldwin Second Year. 10,000 Robinson Crusoe for Youngest Readers.

700 pieces B. B. cloth, 3 by 6 feet. 800 clocks. 4,500 dozen composition books. 800 United States flags. 850 numeral frames. 1,500 globes, assorted. 1,000 maps of world and United States. 1,000 gross lead pencils. 350,000 slate pencils. 750 gross penholders. 3,000 gross pens. 100 gross metric rulers. 25,000 slates.80,000 writing pads. 6,000 school desks, American. 1,000 school desks, Filipino.

1,600 pieces hyloplate, 3 by 5 feet.

### COURSE OF STUDY.

In March of the present year a suggestive course of study was prepared, and as soon as it could be printed was distributed to the American teachers throughout the These pamphlets were in the hands of all American teachers prior to the opening of the present school year, and in so far as the diversity of attainments will permit the instruction throughout the archipelago is proceeding along the lines laid down.

This suggestive course of study was prepared after careful observation of the native pupils and their work, and, while subject to modifications, will give a uniform basis from which the local differences may be ascertained and more permanent courses arranged to conform to the diverse conditions in different parts of the islands. formity, while very desirable, is not entirely possible, but it is thought that the present course will meet the requirements of the principal classes of school children

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During the latter part of 1901 a pamphlet entitled "How shall we teach English to the Filipino?" had been distributed to American teachers as a guide, this pamphlet having been written by a division superintendent who had been in close contact with the Filipino pupils since the fall of 1900.

### SCHOOL BUILDINGS.

One of the great handicaps in the work at present is the lack of suitable school buildings in many of the towns. During the late insurrections and wars many substantial buildings were partly or wholly destroyed and in the majority of cases have

not been rebuilt, but instead replaced by those of a temporary character.

In answer to a special circular letter sent out to the teachers, a detailed report on school buildings was made, from which it was possible to gain accurate information on the condition of each schoolhouse. The estimated number of school buildings is 1,500, many built of stone, but the larger number of wood and nipa. For a time some schools were conducted in convents, but this practice in general was discontinued on the recommendation of the civil governor in order to avoid any harsh feeling between the church and civil authorities.

Often the buildings are used for other purposes—as the presidencia or other office, as a dwelling, or even a store. The practice obtained under Spanish rule of using the schoolhouse as the home of the teacher and his family—a custom that has been

set aside now with the idea of raising the dignity of the school building.

The schoolhouses are in various stages of equipment; some have received the modern American desks which recently arrived, others are fitted with rather crude but serviceable Filipino desks, and still others have nothing but a few bamboo benches for turniture. The floor space varies from 160 to 3,000 square feet, and the amount of blackboard surface from none to 600 square feet. The buildings contain from 1 to 8 rooms, and in general the conditions of light and sanitation are good, but the state of repair generally only fair, frequently poor, and in many cases bad.

Activity on the part of the towns in providing suitable schoolhouses is on the increase, and when these municipalities are on a firmer financial basis, more is to be expected. Furthermore, with the withdrawal of the soldiers from various towns which have come under civil régime, where their services are no longer needed, the

number of satisfactory buildings for school purposes increases.

During the past year little has been accomplished in the way of building new schoolhouses, lack of funds being the chief cause of the delay. Since the establishment of the bureau of architecture, during the latter part of 1901, the construction of all public buildings comes under the control of that bureau. In reply to a communication asking for an appropriation to aid in the construction of school buildings, the honorable secretary of public instruction outlined the policy of his department on the subject in the following indorsement:

"Office of Secretary of Public Instruction, "Manila, January 8, 1902.

"Respectfully returned to the general superintendent of public instruction, with the statement that hereafter it is proposed that all appropriations for the construction and repair of public buildings shall be made to the bureau of architecture for such specific purposes as may be approved, and that it will be the policy of the bureau of architecture and construction of public buildings to encourage the municipalities to construct proper schoolhouses, and in cases where the municipalities are unable to meet the whole necessary expense to find out by correspondence or personal negotiation how much the municipality will be able to contribute on condition that a certain contribution is made by the insular government.

"Secretary of Public Instruction."

In this connection it should be borne in mind that municipalities are not authorized to incur indebtedness for the construction of public buildings as is the case in the United States, but must provide for all public expenses from the limited amount of revenue collected from year to year. Were it possible to allow municipalities to borrow money for this purpose there is no doubt that suitable buildings would be promptly erected in many towns.



#### SCHOOL FINANCES.

#### INSULAR.

The expenses incurred in the interests of education here are met by the insular

government, the provinces, and the municipalities.

The salaries of the American supervisors and teachers, the reimbursements for traveling expenses, the office rent of division superintendents, and the cost of transporting these to the various towns—all these are paid for by the insular treasury.

The teachers and books for the provincial high schools are furnished by the insular

government, the sites, buildings, and equipment by the provinces.

The salaries of native teachers, together with the cost of local school buildings and

their equipment, are paid for by the municipalities.

Expenses of the bureau of public instruction for the Philippine Islands for the fiscal year 1902, being for the period from July 1, 1901, to June 30, 1902, were as follows:

|                               | U.S. currency. |
|-------------------------------|----------------|
| Salaries and wages            | \$893, 428, 20 |
| Transportation                | 86, 179, 16    |
| Rents and repairs.            | 2, 183. 44     |
| School furniture and supplies | 212, 848. 06   |
| Contingent expenses           | 44, 284. 12    |
| Support of schools            |                |
| Total                         | 1 941 026 54   |

These figures represent the expenditures from appropriations made for obligations of the fiscal year 1902, and are furnished by the auditor for the Philippine Archi-pelago, to whom all disbursing officers expending funds of this bureau account direct.

### MUNICIPAL AND PROVINCIAL.

By the requirements of the municipal code it is made mandatory that "the proceeds of at least one-fourth of 1 per cent of the lands and improvements as assessed shall be devoted exclusively to the support of free public schools and the providing or erection of suitable school buildings." There is no provision which limits expenditure for school purposes to this amount. The low valuation of real estate and the difficulty of collecting the tax in the provinces have caused much trouble in school matters, as will be seen in extracts from letters from division superintendents. It should be remembered that a tax on real estate is a new method of raising revenue in the Philippines, and has been inaugurated since American control began.

The provincial revenues are likewise raised by a tax upon land to the amount of three-eighths of 1 per cent of the valuation thereof. This tax is expendable for the construction and repair of roads and for other provincial purposes. Thus far no trouble has been experienced in obtaining from provincial officers the renting of buildings for provincial high schools and the proper equipment of the same in cases

where the provincial revenues warranted.

The policy of the insular government is to require the provincial governments to support the secondary schools as soon as their financial status will permit, paying not only for supplies, but also the salaries of American teachers. The same plan will subsequently be followed in the case of municipalities, the support of the primary schools in all particulars being transferred to municipal boards when the time is ripe. That some time will elapse before that moment arrives is evident from the report of the division superintendents, whose duties bring them into close contact with the

provincial and municipal boards. A few excerpts are given as illustrations:

"There is not a pueblo in this division that can afford to pay 10 pesos per month to 2 teachers for each barrio. There are only 14 teachers in this province who are receiving more than 10 pesos per month, even in the pueblo schools. In this province the provincial treasurer's representative on the board of assessors for valuing and assessing real estate is a Filipino. I inquired into the why of this and found that there was a great fuss raised against having an American as the treasurer's rep-

resentative on this board.

"Results: This pueblo (Tuguegarao) will have a little over 3,000 pesos of land tax. The salary list of teachers for the year will amount to more that the whole tax, and

there is not a schoolhouse of any kind in the pueblo.

"The valuation placed upon the best tobacco lands by the board was 100 pesos per hectare. I offered the members of the board 400 pesos per hectare for their primera clase' land and they would not sell it to me. Such is life in the Philippines.

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"Unless we can do something to compel boards of assessors to place land on the tax list at its real value, we can not by any means now in our power raise enough money to support the schools by the full one-half per cent tax."

"Many large barrios and several pueblos are without schools. Can not pay enough to secure teachers. Land tax is a farce."

"There is not a town in this division that will have enough land-tax money, even if the whole one-half percent is levied for school purposes, to pay the running expenses of its schools for the year. It is very doubtful if one-half of the towns will have enough from the land tax to pay the salary of one teacher at 10 persos for a year. The constabulary pays its men 20 pesos; the military, 15 pesos.

"I have visited every town in Occidental Negros in which an American teacher is located, and have made a special study of the existing conditions in regard to this matter. There are some presidentes whom I respect highly for their evident desire to do the best thing possible for their schools, but the best of them are wholly unfamiliar with such duties and responsibilities as are about to be thrust upon them when the taxes for this year are collected. In other towns the presidentes are absolutely worthless, and will look upon the school funds as legitimate spoil for themselves and their hangers-on. I have in mind particularly one presidente of a town in which a feudal system exists. The entire property of the town belongs to one wealthy Filipino, who is a nonresident most of the year. The inhabitants are serfs. The municipal officers are merely tools of the proprietor, and make no move except at his beck and nod. The cockpit is in the yard of the Casa Popular, and the presidente is more interested in betting on fights conducted there than in any official The strongest teacher in the island has been located in this town, and he wrote me last week that he believed his time was being wasted.

"The present law would not work satisfactorily in America with American school trustees. It seems like inviting scandal to put at the disposal of Filipino school officials more money than many of them have ever seen, giving them opportunity to spend improperly more than all their possessions are worth.

"The financial situation in this province is entirely unsatisfactory. The land tax has been assessed with some degree of regularity in the municipality of Surigao, and in no other municipality as far as I can learn. The municipal code requires that a in no other municipality as far as I can learn. The municipal code requires that a specially appointed deputy of the provincial treasurer shall be a member of each municipal board of assessors, and that such boards should have met to organize on the 1st day of last September. As there are 34 municipalities in this province, and as the treasurer has only 3 deputies allowed him, the legislative and executive branches of the government seem to have failed to connect. I do not wish this to seem in any way as a complaint against Captain Kelly, the treasurer, who seems to be a very hard worker and a good man; yet the fact remains that our school funds are not in. I have been trying to get things started here and shall continue if it seems worth my time, but of this I am in doubt at present. Few, if any, assessments outside of the municipality of Surigao have been made or even begun. Boards of assessors have not been organized, and I can only stir up the treasurer and the people on the subject.

"I will confine myself to the situation in Oriental Negros, as my data is reasonably complete for that province only. During my recent visit to that side of the island I examined the records in the office of the provincial treasurer, and also inspected the

books and papers of many of the towns in that province.

"The assessment list is very small, as you will observe. The income for schools to be derived from the land tax will be exceedingly small. It will be less in almost every case than was paid by the towns to their native teachers before the coming of the American teachers and before the adoption of the school law by the Commission. On the other hand, the attendance in the schools is large and demands many native teachers to handle the work. The towns of Lacy and Canoan, having an average attendance of 555 and 537, respectively, have each been in the hands of one Ameri-

can teacher and two native teachers during the past year.

"I asked Governor Wright what should be done to secure funds for paying an adequate force of Filipino teachers in view of the evident inadequacy of the revenues provided by the land tax. He replied that the towns must pay out of their other

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municipal funds. Acting on this advice Major Peed, the provincial treasurer, said that if I would appoint enough native teachers to meet the necessities of each town and would keep the pay within such limits that the town would have enough left to pay other necessary municipal expenses, he would refuse to approve the 'estimates' of the towns until they contained an item for salaries of native teachers equal to the total teachers' salary roll for the town.

"We had the revenues of the different towns for the past nine months and the new assessments as guides, and the salaries of the teachers appointed by me, and approved by him, amounting in all to 109 teachers for the province, call for from one-fourth to one-third of the total estimated incomes of the several towns:

| Towns.         | Assess-<br>ment. | School<br>tax one-<br>fourth of<br>1 per<br>cent. | Salaries<br>native<br>teachers<br>prior to<br>present<br>law. | Present<br>number<br>Filipino<br>teachers. | Total<br>present<br>salaries,<br>native<br>teachers. | Average<br>attend-<br>ance in<br>schools. |
|----------------|------------------|---------------------------------------------------|---------------------------------------------------------------|--------------------------------------------|------------------------------------------------------|-------------------------------------------|
| Amblan         | \$67,105         | \$168                                             | \$180                                                         | 6                                          | \$390                                                |                                           |
| Ayuquitan      |                  | 108                                               | 180                                                           | 2                                          | 240                                                  |                                           |
| Bais           |                  | 754                                               | 890                                                           | 6                                          | 990                                                  | 220                                       |
| Bacong         |                  | 217                                               | 456                                                           | 7                                          | 876                                                  | 384                                       |
| Bayuan         | 28, 882          | 71                                                |                                                               | 2                                          | . 70                                                 | 161                                       |
| Canoan         | 38, 482          | 96                                                | 180                                                           | ' 6                                        | 300                                                  | 537                                       |
| Dumaguete      |                  | 741                                               | 960                                                           | 8                                          | 1,260                                                |                                           |
| Dauin          |                  | 68                                                | 270                                                           | 4                                          | 830                                                  | 108                                       |
| Guijuigan      | 69,000           | 172                                               | 90                                                            | 4                                          | 300                                                  | 153                                       |
| Jimalalud      | 42,670           | 99                                                | 180                                                           | . 2                                        | 240                                                  |                                           |
| Libertad       | 36, 678          | 79                                                | 114                                                           | ' 2                                        | 180                                                  |                                           |
| Lacy           | 42, 848          | 107                                               | 168                                                           | , 8                                        | 420                                                  | 555                                       |
| Larena.        | 38, 401          | 96                                                | 120                                                           | i 6                                        | 240                                                  |                                           |
| Maria          | 117,650          | 294                                               | 168                                                           | . 4                                        | 240                                                  |                                           |
| Manjuyod       | 117, 225         | 293                                               |                                                               | '                                          | 300                                                  | l                                         |
| Nueva Valencia | 72, 502          | 181                                               | 210                                                           | , 5                                        | 468                                                  | 300                                       |
| Siaton         | 30,065           | 75                                                |                                                               | ' 4                                        | 360                                                  | 134                                       |
| Sibulan        | 62, 956          | 157                                               | 180                                                           | , 7                                        | ~ 360                                                | 130                                       |
| Siquijor       | 39, 797          | 99                                                | 450                                                           | 6                                          | 480                                                  | 844                                       |
| San Juan       | 66, 407          | 166                                               | 180                                                           | 4                                          | 240                                                  |                                           |
| Tanjay         | 101,817          | 254                                               | 270                                                           | 7                                          | 750                                                  | 70                                        |
| Tayasan        | 35, 940          | 89                                                | 180                                                           | . 2                                        | 180                                                  |                                           |
| Tolon          | 13, 626          | 84                                                | 36                                                            | 8                                          | 84                                                   | 119                                       |
| Zamboanguita   | 28, 129          | 70                                                | 117                                                           | 4                                          | 207                                                  | 1                                         |

Total, \$1,803,207.

The money items above represent United States currency.

### LOCAL SCHOOL BOARDS.

# MUNICIPAL SCHOOL BOARDS.

Local school boards have been organized throughout the divisions. These are composed of five or seven members, including the president of the municipality.

The time is not yet ripe to look for results from these local school boards, since none of them has had more than a year's existence. A large number of them have only been organized recently, for the reason that the division superintendents wished their teachers first to become well acquainted with the people of their towns, and thus be able to make wise recommendations of candidates for the boards. Some division superintendents feel that the organization of local school boards is premature, and ought to be postponed until the people have a better conception of the American school. Others find the work of the board helpful and, although at present wholly advisory, steadily becoming an essential feature in local school adminis-

Division superintendents comment as follows on these school boards:

"One half of the board is appointed by myself, generally upon the recommenda-tion of the American teacher stationed in the town for which the board is appointed. The recommendations by the American teachers are made upon the basis of the man's ability, his interest in school matters, and his influence in the town. The board organizes by electing as president one of its own members, and as secretary generally some other member of the board, but sometimes one who is not a member.

"Their field of action, as outlined in section 12 of act No. 74, gives them but little real power in school affairs, and as the Filipino respects power alone, not much

weight is given to the recommendations of the school board.

"The school board at the present time is of but little real benefit to us or to the schools; the principal benefit consists in keeping the members of the board, who are always influential men, acquainted with what we are doing and in this way bringing them into closer sympathy with us. In the actual bettering of present conditions, and making more effectual our schools, the school boards are of little or no benefit to us. This, of course, is not so true in Iloilo, where I come more directly in touch with the board.

"The school boards will become more effective as the people become better acquainted with American ideals, as they learn to think more as we think and to appreciate to a larger degree the real need and worth of a public school. When this time comes the recommendation of four or six influential citizens who have given special attention to the pueblo's schools will have real weight with the city council and will to a large degree influence the deliberations of that body when making provisions for the municipal schools. At the present time, when there is no public opinion on these matters and no general interest deep enough to lead to action, the rec-

ommendations of a school board can have but little force.

"I can not recommend that more power be given the local school boards, as I have no reason to believe that they would use it more wisely than the municipal councils. If the school board had power to fix definitely, without the municipal council having power to change it, the amount of money which should be spent for the schools of the pueblo, the amount so fixed would probably be in excess of what the town could justly devote to this purpose, for the interest of the school board would be bound up in school matters, and other municipal needs would not be duly considered. The boards should not have power in the appointing of or fixing the salaries of the native teachers. First, because they would make it a matter of patronage, simply. Second, because, being themselves unacquainted with our ideas and methods in school work, they would be unable to judge wisely a teacher's worth. Nor do I think it would be wise to have the school funds go through the boards' hands, as this would be multiplying official machinery without securing greater security. The boards' recommendations as to sites and buildings have, in the first place, but little weight and, in the second place, are of but little worth when made, because of their lack of knowledge of what constitutes a good sanitary school house and grounds. They are quite apt to recommend a lot that one of the members has for sale, regardless of its location.

"On the whole, the school board is a place for training some of the best natives to be active sympathizers with us and our helpers in the future in the enlargement of

the work.

"At the present time they are not exactly in the way, but they are of very little use to us.

"The local advisory boards have been organized so recently and have had so little time for work that I can not offer anything as to their ultimate usefulness.

"In the provincial capitals I think one American appointed on such boards for the purpose of advising his fellow-members as to up-to-date schools will work out to good advantage.

"I would not recommend the giving of any additional power to these boards.

"We must get a greater number of people interested in the success of our work. Towns are under the finger of one man, the presidente. In most cases he is not favorably disposed toward us. At best he is dilatory. The people, rich and poor, seem willing to be dominated by him. One of the really bad conditions growing out of Spanish custom is the almost superstitious regard the people have for the presidente. Through the school board I see a means of breaking in on his absolutism. A number of respectable and active elements may in this way be induced to express opinions contrary to his. Then, too, the board will serve as a buffer between us and the municipality. At present it is hard to locate responsibility. The presidente says: "See the consejos." The consejos say: "See the presidente." Often during our visits it is impossible to get these parties together. As a result our work goes undone. The board will obviate this.

"Up to the present our greatest difficulty has been encountered in the way of securing school buildings and furniture. The boards can be of great assistance to us

in this matter.

"The people attach great importance to the mere fact of possessing authority of some sort. It is almost the only means of securing their aid. True, these boards, as I understand them, will not possess much real authority from our point of view, but they look at it in an entirely different light.

"In general, I would say that I view these boards as a rather valuable auxiliary. I also consider the present as the proper time for their formation.

"The local school board of Tagbilaran, the only one yet organized in this province, consists of seven members, including the presidente of the pueblo. They visit the schools, inspect, make reports, and in every particular comply with the law. They encourage and compel attendance, thus relieving the town presidente of much work. They visit the barrio schools once in two months. They meet once each week in the office of the division superintendent. Thus far they have taken an interest and a pride in their duties to the advantage of the schools."

These boards are capable of assisting materially in the problem of education, and will work more effectively after a nicer adjustment of the powers and duties of local bodies, whereby the school boards may have the right to expend money for school

purposes with the approval of the division superintendent.

### PROVINCIAL BOARDS.

The establishment of provincial high schools, supported by provincial funds, has brought into prominence the composition of the provincial boards. While this board is in no sense a school board, yet its duties bring it closely into contact with the school work at many points. As at present constituted the provincial board is composed of the governor, treasurer, and supervisor. Of these, the provincial treasurer and the supervisor are generally Americans and the governor is generally a Filipino.

Whether it would be advisable to have the division superintendent or his deputy a member of this board has been considered by the division superintendents and a variety of opinions expressed. While the general superintendent does not consider that the advantages which can be obtained by such membership would be great enough to offset the disadvantages and extra work which would result, some of the superintendents write in favor of such provision, as is shown by the following

extracts:

"I think that the school department should have a representative on the provincial board. The entire matter of buildings and furniture is in the hands of the provincial supervisor. Under the present law his cooperation is necessary in order to cut a single stick of timber in the province for any purpose. You can easily appreciate the position in which we find ourselves placed when the question of material for construction comes up. First, it is necessary to establish the fact of necessity in the minds of the municipal councils; they, of course, are disposed to find some way out They plead, first, the fact that an order from the provincial treasurer is necessary before the expenditure can be ordered. If this objection is successfully removed, they fall back upon the impossibility of securing materials without an order from the provincial supervisor. They will recognize the authority of the school department within the school department. They will recognize the authority of the provincial board in provincial matters. They do not seem to be able to grasp the idea of several departments of the government working as a unit. I believe that a representative of the school department upon the provincial board would assist in clearing up this difficulty. At present, when these matters come up, all I can do is to advise as to the possible attitude of the provincial board. This is not sufficient. The Filipino, by reason of his peculiar training, has fallen into the habit of respecting nothing but positive authority. Argument is, as a general thing, ineffective. When it is possible to outline his duty clearly and authoritatively, he complies very gracefully. He seems to expect it. If the division or deputy division superintendents could speak to the municipalities as a member of the provincial board, I feel that his statements would carry proper force. Another benefit that would result from the indicated change is the effect it would have upon the provincial board as now constituted. Ilocos Sur and La Union, and I assume that the same conditions exist generally, the provincial board is composed of two Americans and one native. The Americans are the active members of the board. It is reasonable to assume that the native will be controlled by one American. If he happens to be controlled by the wrong American, the school department receives slight consideration. Another reason for the proposed change is that at present the school department in the provinces is not properly recognized as a provincial affair. Boards are disposed to leave as much of the support of schools to the insular government as they possibly can. I believe that with a schoolman upon the provincial board it would be possible to bring us closer together. With reference to the provinces included in my division, I find no condition which would deprive the above arguments of force.

"The making of division superintendents or deputies members of the provincial boards'

"Would encourage a larger degree of sympathy and harmony between the mem-

bers of the provincial board and the division superintendent:

"Would enable the division superintendent to present before the provincial board the needs of the educational department in a way that they would be able to appreciate them, as they can not be made to appreciate them under present conditions;

"Would give the division superintendent equal advantage in presenting the claims of the educational department and enable him to stand clothed with equal authority

instead of being merely a petitioner.

"Provincial boards are made up of the governor, who is usually a Filipino, the treasurer, and the supervisor, who are Americans. These men, while honest and of large practical experience, are not as a rule college or university trained men. are not broad, liberal-minded men who can always see clearly relative needs.

"Division superintendents are, I suppose, without exception college or university trained men, and, although many of them are lacking in practical experience in governmental affairs, are men of wide general experience.

"Men of different experiences working together with equal authority should give

better balance to affairs than either alone.

"It would give the position of the division superintendent of schools additional influence with the people, and especially with the presidents.

"It would make it possible for division superintendents to exercise a larger influ-

ence in provincial affairs.

"Those who have immediate charge of provincial affairs should have the keenest interest in education, and be given every opportunity to know the needs and to balance them with the needs of other departments. The educational department is a vital element in the government, and merits support in proportion to its worth to It is not a thing separate, to be supported by such means as are left over after other departments are thoroughly provided, but as the foundation of free

government literally demands its strongest support.

"There is no work of the provincial board with which the division superintendent ought not to be acquainted. A thorough acquaintance with much of the work of the provincial board is absolutely necessary. Being a member of the board would facilitate much of the work of the division superintendents. Information which he now gets with difficulty would come to him naturally through his work with the

"There seems to be one disadvantage. It seems to involve additional work for division superintendents. In reality, however, this is probably not a disadvantage. The additional work involved would be more than compensated for by the ease with which division superintendents would be able to accomplish their other work.

"I advise making the division superintendent a member of the provincial board, with the privilege of being represented by one of his deputies. In my opinion great advantage would result from this, and I can see no real disadvantages.

"From my own experience in the work so far I am of the opinion that the advantages of such a move would far outweigh any disadvantages that might arise. As time goes on the schools must and will become more closely identified with the affairs of the province, its development, etc. Why, then, should not the educational work of a province have representation on this board? The provincial board of this province has at times called in both Mr. Beattie and myself for consultation regarding some feature of school work. It is not improbable to suppose that in some provinces one or more members of this board may not be in full sympathy with the work schools are doing, and in such a case a representative of the schools would be

in a position to guard educational interests.
"I know of a province where one member, while not openly antagonistic, is at least very lukewarm in attitude to the work we are engaged in. One other argument in favor of this plan appeals to me. We all know that native officials and others have never regarded or have never given to schools the importance they deserve. The native teachers in the pueblos are the last ones to be paid. The schoolhouses are the last buildings in a community to be properly repaired and furnished. It seems to me if a representative of the schools in the province has a place and a voice in the deliberations of this board it can not but be beneficial and will exalt the schools in

the eyes of the natives.



"Advantages.—1. The department would have a voice and vote in regulation of the provinces. 2. The superintendent would acquire more provincial prestige.

"Disadvantages.—The duties of division superintendents and their deputies, if thoroughly carried out, call for their undivided attention. If conscientious members of provincial boards, they must be en rapport with and attend to the details of all provincial matters. If they are really capable superintendents they might undertake this without detriment (and possibly with advantage) to their proper functions.

"Generally.—When provincial boards are efficient the addition of another member is unnecessary. When provincial boards are inefficient his membership would hamper his efficient exercise of his proper duties and do very little to promote pro-

vincial interests, unless he were an uncommonly strong and tactful man.'

"It is certain that this move would materially strengthen the prestige and influence of the schools without weakening or harming the provincial board. No one has a better opportunity to know the condition of affairs in the province than the division or deputy superintendent. No one gets closer to the people than the teachers and through them the superintendent; besides, his own experience keeps him in touch with all parts of the province. Then the provincial board having charge of the secondary education has a large influence on school matters, and this influence certainly would be more wisely directed if the department of education were given representation on the board.

"Advantages.—1. Division superintendents would have greater authority than at present in enforcing the school law. This is particularly the case with respect to the building and repair of schoolhouses and in having the native teachers paid promptly their salaries. 2. The division superintendents and deputies, because of their inspection of the schools in the various pueblos, are generally well acquainted with the presidentes and the attitude of the municipal officials. By virtue of this the provincial board could be reenforced by first-hand information in regulating the affairs of each town.

"Disadvantages.—1. Such an arrangement will make necessary more work for the division superintendents and deputies. At present the duties of these officers, if well performed, require continual vigilance and attention. 2. Confusion might arise because of associating insular and provincial officials. 3. Sacrifice of time. Occasionally the provincial boards sit several days at a time. If the division superintendents or deputies should attend these meetings there would be a loss that could be

ill afforded.

"The plan I have pursued is as follows: During the month of January, with assistance of my deputies, I appointed every native teacher in the provinces of Tarlac and Pangasinan, and an exact record of this was furnished in copy to each of the provincial treasurers. Whenever a native teacher resigns or a new one is appointed, I at once notify the provincial treasurer. When the monthly expenses of each pueblo are handed in to the provincial treasurer for his approval he has the record which I have furnished him for comparison. Captain Hardeman and Mr. Jones have stood squarely by me in this arrangement. Furthermore, I have been able to spur the presidentes on in the matter of building and repairing schoolhouses. The law expressly states that the presidente and city council shall establish and maintain public primary schools, subject to the approval and supervision of the division superintendent. When a municipality has money available, and the presidente, through indolence or stubbornness, or both, fails to do his duty, I have not hesitated to advise him that unless he complies with the law I shall prefer charges against him to the provincial board. This has succeeded in many cases, and I feel no reluctance in resorting to such measures, because it is generally pure indolence and not animosity which prevents municipal officials from taking active and immediate steps in the performance of their duties.

"I am decidedly of the opinion that the educational department should be represented in the provincial governments. There can be no more important work in these islands for years to come than that connected with the education and mental advancement of their inhabitants; and by far the greater part of that work is to be done in the provinces. The furtherance of this work would be greatly simplified were the men who are directly interested in it, and who are daily brought into contact with the conditions that surround it and the needs that confront it, given a direct and authoritative voice in the direction of provincial affairs. At present we

can only suggest and recommend certain measures and then leave them in the hands of others, whose main interests are necessarily different, to be adopted or rejected, as they may see fit. Placed in a position where some authority on other than school subjects would be his, a superintendent could then press the needs and claims of his work with assurance of a direct hearing and with a voice in the ultimate disposition

made of his suggestions.

"Undoubtedly one of the greatest needs of the educational department in the provincial towns is for the construction and maintenance of good and suitable school-houses. At present a division or a deputy division superintendent can wield no greater influence than that of his own personality to see that the various presidentes do their duty in this respect by the department and by the children of their respective pueblos. It is a mistake to assume that because a town makes application for a teacher and displays a vast deal of enthusiasm over the cause of education they are going to make any solid and material improvement in the condition of things that prevailed previously. In order to get improvements there must be the continued supervision of some one with a voice in the disposition of the provincial or municipal affairs in which they (the presidentes) are interested. A good deal has been done in this province in the way of material improvements for the schools, and it is due in a large measure to the fact that the treasurer, and through him the governor, have been interested in the question.

"The disadvantages to such a plan are, I think, twofold. First, there is to be considered the youth and inexperience of a large number of the men filling positions as deputies; though if it has not hurt their work up to the present it may not, perhaps, be reckoned as a great danger. Second, it is probable that their whole time could not be given exclusively to the consideration of school problems, the many other questions coming before a provincial board militating against this. In my opinion, however, the obvious advantages to be gained would more than offset this

admitted drawback to the scheme.

"The chief criticism of the school board as at present organized is its lack of power. The recommendatory power might be of considerable use under certain circumstances, but councils and presidentes cling to whatever power they have and are not going to share it with others unless obliged to do so. In a former paper the writer urged the necessity of giving some power either to the division superintendent or to the school board to order small repairs, etc., providing proper town authorities did not take action within sixty days after notice of need given. But as councils often elect their share of the school board from among themselves, with the ex officio member,

the presidente, in such cases, the council controls the board. "But even otherwise, so strong is the custom handed down from the Spanish government, and so reluctant is any individual member of the council or of the school board to oppose the presidente openly that the latter reigns supreme, more or less as he did when he was gobernadorcillo. The presidente is certainly the bellwether of the flock. His strength depends largely, of course, on his strength of character. If he is a strong man he will lead the town. On the other hand, several examples have come to my notice where the presidente was a weak or passive man. Then leadership fell on one of the other municipal officers, e. g., the secretary or some member of the council who was independent enough to take the initiative. Again, outside officials, such as the governor, also according to Spanish custom in part, have too much influence with the presidentes and councilmen. board has undoubtedly been of some service, even with its recommendatory power in connection with the council. But its great service has been its forming a connecting link between the administration and the people. It has been a support to the teachers more than they realize, and has really done some little service toward stirring up interest in school affairs in the community, thereby increasing the attendance. The school board is usually composed of some of the best men in the community. The Filipinos have great respect for their wise men. Quite a number of ex-teachers have been elected presidente; many others are on the council. It is unfortunate that the division superintendent is unable to correspond with the boards to any great The connection would be increased if I had a Filipino-Spanish clerk who extent.

could undertake this. He need not know any English.

"The school board is a good step in the direction of creating civic interest in public affairs. Spontaneous individual initiative could scarcely be expected where all have depended on a so-called paternal government from time immemorial. The school board is a useful part of the larger scheme of the civil government for the educating of the native up to the point of being able to profit by local self-government,"

## SUPERIOR ADVISORY BOARD.

The superior advisory board is composed of the general superintendent of public instruction and four members appointed by the Commission, and acts as an advisory body to aid the general superintendent. The present board consists of Fred W. Atkinson, general superintendent, ex officio president of the board; Tomas G. del Rosario, of Manila; Pedro Serrano Laktaw, of Manila; Demetrio Larena, of Dumaguete, Oriental Negros, and Mena Crisologo y Pecson.

The first meeting of the board was held on November 25, 26, 27, and 30, 1901, all the members being present except Sr. Larena, and was very helpful in obtaining the Filipino ideas on the general subject and the points of special interest. Many

important recommendations were made, including the following:

That normal schools be established in Vigan, Iloilo, Nueva Caceres, Cebu, and

Zamboanga, in addition to Manila.

That the location of the agricultural school for Negros be selected by Governor Larena, of Oriental Negros, and Division Superintendent Beattie, of Negros.

That additional agricultural schools be established in Pampanga Province, Luzon,

and at San Ramon, in Mindanao.

That a circular be sent to all teachers instructing them to compel the boys attending school to dress in the American way (the general superintendent dissenting, as

not authorized by law or American custom).

That the transportation of the 200 American teachers appointed in the United States be secured at once, and by private liners if necessary; also, that sufficient teachers be appointed to supply the demands of the various pueblos, even though in excess of 1,000.

That native teachers be paid temporarily by the insular government, then by the municipalities when their funds are in a better condition, thereby also equalizing the

salaries of native teachers.

That attendance at school should be made compulsory for all children between 8 and 12 years, except children in barrios far removed from regular schools, and providing graduated fines for parents or guardians who do not send children to school, imprisonment to be imposed if unable to pay fine.

imprisonment to be imposed if unable to pay fine.

That a committee should be appointed by the Philippine Commission to secure a uniformity in the spelling of geographical names, with special reference to preserving

the distinctive and characteristic native names.

That, if possible, there be established a complete free public-school system, free from primary schools to university, with industrial and commercial courses in secondary schools in the provinces and with normal schools as previously recommended.

That agricultural schools be established in each province where sufficient land can be secured by donation to furnish an adequate working farm. This because agri-

culture is the principal source of wealth of these islands.

That private schools shall be under the inspection and supervision of the general

superintendent of public instruction and the division superintendents.

That a law be passed making compulsory the teaching of English in all private schools to an extent to be determined by the general superintendent of public instruction.

That provision be made for assisting municipalities to complete school buildings

where the municipality is unable to furnish funds for the entire building

That provision be made for authorizing the members of the superior advisory board to inspect schools, for the necessary traveling expenses connected therewith, and dividing the archipelago into four districts, one for each member of the superior advisory board.

That the United States Philippine Commission be requested to appropriate \$500,000 for the establishment of a university in the city of Manila, at first with departments of law and engineering, the latter to include civil, mechanical, electrical, mining, marine, and architectural, with other departments of medicine, etc., to be added as soon as practicable.

That a school of fine arts be established in Manila.

That the ownership of the University of Santo Tomas be determined at the earliest opportunity, and if decided to belong to the government that this property be added to the university hereinbefore mentioned.

That an amendment of the law be asked for providing that half of the lumber tax shall remain in the provincial treasuries, to be available for the construction of school

buildings.

That in the supervision of private schools especial emphasis shall be placed on hygienic conditions, competency of teachers, instruction in English, etc.

At the final session Hon. Bernard Moses, secretary of public instruction, was present by invitation and addressed the board briefly on the various subjects mentioned.

On account of many delays and uncertainties, another meeting of the superior advisory board was not held until September 3, 1902. The record of the second meeting follows:

SUPERIOR ADVISORY BOARD, BUREAU OF PUBLIC INSTRUCTION.

#### SECOND REGULAR MEETING.

Manila, P. I., September 3, 1902.

Pursuant to the annexed notice, the second meeting of the superior advisory board was held in the office of the general superintendent of public instruction, in the ayuntamiento, on the above date.

The meeting was called to order at 10 a. m. by Dr. Fred W. Atkinson, president of

the board.

Present: Sr. Tomas G. del Rosario, of Manila; Sr. Pedro Serrano Laktaw, of Manila, members; also Frank H. Bowen, secretary, and Joaquin Aurteneche, interpreter.

Absent: Sr. Mena Crisologo, of Vigan, Ilocos Sur, who telegraphed that on account

of cholera, etc., he did not consider it advisable to leave his province before October;

Sr. Demetrio Larena, of Negros, from whom no message was received.

After the opening remarks, it was agreed that the next regular meeting of this board shall be held on the first Wednesday in October, and every second month thereafter on the first Wednesday of the month, a meeting of the local members to be held on the first Wednesday of the intermediate months.

Agreed that the recommendation of the first regular meeting as to compulsory

attendance be repeated to the secretary of public instruction.

The president reported the establishment of provincial high schools in fifteen provinces, including normal courses in Vigan, Iloilo, Nueva Caceres, Cebu, Cagayan (Mindanao), also in San Fernando, Pampanga, and mentioned other high schools in process of formation. Also reported the correspondence in regard to site of agricultural school in Negros, and stated that he had selected La Granja as the site and had forwarded the selection to the secretary of public instruction for the action of the Commission; that this letter had been returned to him with instructions to refer the matter to this board for selection, according to act 74.

Moved, by Sr. del Rosario, that the president of the board is hereby expressly delegated by the board to recommend to the Commission for final determination a proper site for the school of agriculture in the island of Negros, with instructions to urge the immediate securing of a site and the establishment of the school.

Agreed that the recommendation of the first meeting regarding inspection of private schools be repeated; recommendation to include inspection of sanitary conditions.

Recommended, that special attention be called to the necessity and expediency of encouraging construction of suitable and durable school buildings of brick, stone, and wood, with good floors and well roofed; that the insular government be asked to aid in this work either by direct appropriation or by the loan of money to municipalities for such construction.

Agreed, that each municipality should have at least one American teacher, and

that vacancies should be kept filled.

Remarks by the members voiced the sentiment that by the educational work the Government has its best means of showing its purpose toward the people of these islands. Whatever else is slighted, the work of the schools should be kept up. By education the country is to make its great gains. Teachers should be brought from America to supply the demand at present.

The president stated the purpose of the bureau in educating the native teachers in the normal schools; also in placing one or more native teachers in each provincial high school, to ultimately put the Filipino teachers in more and more responsible

and higher positions.

Discussion of means for bettering condition of American teachers in isolated towns occupied considerable time. The members stated that the remoter towns were very sensitive and feel slighted if American teachers are not furnished them.

Discussion of the deaths among American teachers and question of general health

The members urged the teaching of etiquette, the compelling of cleanliness, and the wearing of decent, whole, and clean clothes, favoring the prescribing of a uniform It was agreed that circulars should be sent out calling attention to cleanliness of dress and person.

Sefior del Rosario called attention to some instances of transfers of Filipino teachers to places where the increased expenses could not be borne on the small salaries.

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Especial attention was called by the members to the fact that men and women teachers are getting smaller salaries than policemen, houseboys, cocheros, cooks, and even laborers; that they can not live and dress decently on account of increased cost of living; that they get the education in public schools and normal schools and then take the civil-service examination and leave the educational work. In this way the school work loses the best teachers. Salaries of from 12 to 20 pesos a month are absurd. Higher salaries will bring out a much better class of men as teachers and will have much influence in the provinces.

Señor del Rosario stated that native teachers still take too much interest in religious matters, teaching religion in schools and compelling attendance of pupils at church. This is confined to the native teachers. President stated that attention

would be called to this in circulars.

Agreed, that the recommendation of the first regular meeting urging the establishment of an insular university be repeated. This was vigorously urged. Some discussion followed as to the proposed Methodist university.

Adjourned at 12 o'clock noon, subject to call for next regular meeting.

FRANK H. BOWEN, Secretary.

## SCHOOL LEGISLATION.

During the past year three laws directly relating to the work of this bureau have been passed. The first one (act 232) was enacted on September 20, 1901, adding to section 9 of act No. 74 the following paragraph, providing for the appointment of deputy division superintendents and making the necessary incidental amendments

in other parts of act 74:

"The deputy division superintendent shall be a teacher actually engaged in instruction. He shall act for the division superintendent in the absence of this officer, and he shall exercise all the functions of the division superintendent, subject to the confirmation of the division superintendent: Provided, however, That he shall not have power to appoint school-teachers or to fix their salaries. The number of deputy division superintendents and the territory within which they shall act shall be determined by the secretary of public instruction, but the number shall not exceed in any division the number of provinces in that division."

division the number of provinces in that division."

The second law (act 372) enacted March 7, 1901, prepared the way for the establishment of provincial high schools, by adding to the duties of the provincial board

the following:

"(n) To provide, if deemed expedient by the provincial board, by construction or purchase, or renting, such school building or buildings in the province as in the opinion of the board may be necessary, to be used for the free secondary instruction of pupils resident in the province, such secondary instruction being understood to include, in addition to academic and commercial subjects, manual training, instruction in agriculture, and normal school instruction, and to provide for the payment of all expenses of maintaining such public school or schools of secondary instruction as may be established in the province, and the schools in their establishment and conduct shall be subject to the general supervision of the division superintendents and the general superintendent of public instruction in accordance with the provisions of act No. 74: *Provided*, That temporarily and until such time as the Commission shall decide that the condition of the finances of the province will justify for the future the payment of the salaries of teachers and the expense of supplies and equipment for secondary schools from the provincial treasury, such salaries and expenses may be borne by the the insular government: Provided further, That if for any reason a province is not prepared to establish a secondary or high school, the provincial board of such province may provide from provincial funds for the payment of the tuition in a high school in any other province or in the city of Manila of such pupils as may wish to enter such high school and are declared by the proper examining authorities of the school which they wish to enter to be fitted to receive secondary instruction; and the principal of the high school in question shall, provided the provincial board of the province in which the school is located, or the municipal board of the city of Manila, as the case may be, shall approve of the admission of pupils from other provinces, make provision for their accommodation, and when the school to which such pupils are admitted is a provincial school, the provincial board may authorize and direct the provincial treasurer to collect from the province, sending them a reasonable tuition fee for each pupil so admitted. When the school is in the city of Manila, the municipal board of Manila may make provision for the collection of such fee.

The plans for school buildings subject to the approval of the insular architect and the division superintendent or general superintendent of public instruction, as

follows

"In preparing plans and specifications for the construction and repair of buildings for secondary schools to be undertaken by the provinces as hereinafter provided, the provincial supervisor shall consult with the insular architect and with the superintendent of the school division in which the province is located, and such plans and specifications shall be subject to the approval of the latter, or of the general superintendent of public instruction, in accordance with the provisions of act No. 74, before the work may be undertaken."

Under the authority of section (n) the five tributary normal schools which have been planned and partially established under insular support at Vigan, Iloilo, Nueva Caceres, Cebu, and Cagayan were incorporated as parts of the provincial high schools, under provincial support except for the salaries of American teachers and the necessary text-books and supplies, which were furnished by the bureau of public

instruction and paid for from insular funds.

The third important amendment (act 373), passed March 7, 1902, provided that "all secondary instruction in the schools established by the several provinces shall at least be free to the pupils resident in the province in which the schools are established." Act 74 was further amended by the substitution of a new section, 15, as follows:

"SEC. 15. Authority is hereby given to the general superintendent of public instruction to obtain from the United States one thousand trained teachers at monthly salaries of not less then seventy-five dollars (\$75.00) and not more than one hundred and twenty-five dollars (\$125.00), and such other additional trained teachers as may be necessary for the provincial schools of secondary instruction, at monthly salaries of not more than one hundred and fifty dollars (\$150.00), the exact salary of each teacher to be fixed by the general superintendent of public instruction in accordance with the efficiency of the teacher in question and the importance of the position held. Any teacher residing in the United States who is appointed to service in the bureau of public instruction shall pay his traveling expenses from the place of his residence in the United States to the point of embarkation for Manila, but his traveling expenses from the said point of embarkation for Manila shall be borne by the chief executive of the islands: Provided, That at the expiration of six months of satisfactory service in the Philippines his traveling expenses from the place of his residence in the United States to the point of embarkation for Manila shall be refunded to him."

Owing to the falling off in revenues and the large expenses of the many important lines of work necessary in these islands, and the extra expenditure necessitated in combating the epidemic of cholera, it was deemed advisable by the Commission that the appointment of American teachers to increase the force or to fill vacancies should be suspended until conditions improved. As a consequence, the organization of the provincial schools, together with the falling off of teachers from sickness, death, resignation, etc., decreased the number of teachers actually in the elementary work and threw larger duties upon many, and the benefits of the new provisions for increased teaching force were lost for the present in so far as the elementary work

is concerned.

Another act, passed August 15, 1902, in amendment of the municipal code, promises to be helpful in training deserving Filipinos as teachers, if the municipalities

take advantage of its provisions. The municipal council is empowered-

"To provide, when no American public-school teacher is assigned to the municipality or when no public school of secondary instruction is maintained therein, for the expenditure from the school funds established in accordance with paragraph (b) of section forty-three of this act, or from any other municipal funds not otherwise appropriated, of not more than forty pesos per month during the school year, to be used in equal parts toward the support of two residents of the municipality while receiving training for positions as public-school teachers in the municipality at any public secondary school established under the department of public instruction. The persons thus supported shall be one young man and one young woman, whose respective ages shall not be less than fifteen nor more than twenty-five years, and whose parents are not able to pay their expenses while attending schools of secondary instruction. They shall be appointed by the president, by and with the consent of the majority of the members of the council, subject to confirmation, after one month's attendance, by the principal of the school in which they are appointed to receive instruction."



### NIGHT SCHOOLS.

Act No. 430, enacted July 14, 1902, made provision for the paying of \$1.50 per night for teaching of night school, but the following proviso was added: "No night school shall be maintained either in the city of Manila or elsewhere at the public expense in which the average attendance is not at least twenty-five pupils over the age of fourteen years." This has had a serious effect upon the whole night-school work, as will be more fully discussed under the heading "Night schools."

## CLERKS FOR DIVISION SUPERINTENDENTS.

The same act contained the following provision:

"The detail or assignment of any teacher to perform clerical duties in any branch

or division of the bureau of public instruction is hereby prohibited."

In September, 1901, a request had been made that division superintendents be furnished with a competent clerk, at a salary of \$1,200. This authority was not granted, but the law providing for deputy division superintendents was soon thereafter enacted. During the great activity of the organizing work of the past year, it became indispensable to provide clerical assistance for division superintendents, and accordingly a teacher was detailed to assist each division superintendent with his office work. In many cases teachers were secured who had had successful office experience, were stenographers, and with a good knowledge of Spanish. Since the middle of July the clerical assistance has been denied the division superintendents, and they have been forced to give a large part of their time to mere clerical duties.

### SUPERVISION OF PRIVATE SCHOOLS.

Since the coming of the Americans private schools have sprung up like mushrooms. Within ten months, since June, 1901, 29 new ones have been opened in Manila alone. There are three classes: Parochial schools; branches of the Liceo de Manila, designated as feeders to that institution, and primary and secondary schools established by private parties on their own account. All of these schools are patterned after the old order of things and are teaching either Spanish or the vernacular.

The popular demand for English has compelled many of them to make a show of teaching a little of it, but it is generally being attempted without English teachers worthy of the name. The curriculum of these schools, especially those of a primary grade, should conform to the course in the public schools, but with full latitude in matters of religious instruction; and the inspection of them should be made to the extent of seeing that they are schools in fact and not in name only.

I have therefore recommended that section 25 of act 74 be amended by adding thereto the following:

"but these shall be under the control of the general superintendent of public instruc-

tion and the division superintendents."

The object should be to raise the standard of these schools and get them in line and harmony with the general educational movement. If this is done, these schools are to be welcomed and encouraged; if not so regulated, they are a positive menace to educational advancement.

# Supervision of private schools in certain States.

| Name of State. Date of laws. Does State supervise or support private sc |        |                                                                 |  |
|-------------------------------------------------------------------------|--------|-----------------------------------------------------------------|--|
| California                                                              | 1893   | Must be for equal period and like quality as public.            |  |
| Colorado                                                                | 1899   |                                                                 |  |
| Connecticut                                                             |        | Hours must be satisfactory, open to public inspection. Report   |  |
|                                                                         |        | yearly except expenses.                                         |  |
| Idaho                                                                   |        | Must be for like period and like quality as public.             |  |
| Illinois                                                                |        | Subject to examination.                                         |  |
| Indiana                                                                 |        | Buildings may be used by private schools when not otherwise     |  |
| <b>личана</b>                                                           |        | used.                                                           |  |
| Kansas                                                                  | 1900 ( | Pupils in private schools subject to examination.               |  |
| Kentucky                                                                | 1099   | Pupils of private schools subject to same examinations as those |  |
| Rentucky                                                                |        | of public schools.                                              |  |
| Maine                                                                   | 1900   | Hours, terms, and studies equal public schools; open to the     |  |
| Maine                                                                   | 1099   | public; report all excepting expenses.                          |  |
| Massachusetts                                                           | 1892   | Approved schools accepted as equal to public schools. Returns   |  |
| mansacruseus                                                            | 1092   |                                                                 |  |
| Michigan                                                                | 1899   | required,                                                       |  |
| wignikan                                                                | 1099   | No sectarian schools can have public support. Right to borrow   |  |
| 3.61                                                                    | 1 1    | money.                                                          |  |
| Minnesota                                                               |        | Pupils subject to examination.                                  |  |
| Montana                                                                 |        | Do                                                              |  |
| Nebraska                                                                | 1901   | Parochial or private school authorities must keep records and   |  |
|                                                                         |        | report to county superintendent.                                |  |
| Nevada                                                                  |        | Must be for like period and like quality as public.             |  |
| New Hampshire                                                           |        | Private schools must be approved by school boards.              |  |
| New Jersey                                                              |        | Instructors must be competent.                                  |  |
| New York                                                                | 1899   | Must be taught at home or at private school by competent in-    |  |
|                                                                         |        | structor.                                                       |  |
| North Dakota                                                            |        | Pupils may be in private schools approved by school board.      |  |
| Ohio                                                                    |        | Pupils may be taught at home by competent instructor.           |  |
| Oregon                                                                  | 1899   | Must be for like period and of like quality as public.          |  |
| Pennsylvania                                                            | 1899   | Hours, terms, studies same as public. Open to public and re-    |  |
| •                                                                       |        | ports made, excepting expenses.                                 |  |
| Rhode Island                                                            |        | Must be like public schools in hours and studies and report.    |  |
|                                                                         | '      | excepting expenses.                                             |  |
| South Dakota                                                            |        | Private schools must be approved by school board.               |  |
| Utah                                                                    |        | Must have same hours and studies at public schools.             |  |
| Vermont                                                                 |        | Hours, terms, and studies same as public schools; open to       |  |
|                                                                         |        | public; report, except expenses.                                |  |
| West Virginia                                                           |        | May be taught at home by a competent instructor.                |  |
| West Virginia                                                           |        | Pupils subject to examination.                                  |  |
| Hawaii                                                                  |        | Private schools are supervised by public inspector.             |  |
|                                                                         | , 1000 | a arrano ocucoso uno cupor auca o public impector.              |  |

### COMPULSORY SCHOOL ATTENDANCE.

The supervision of private schools will insure a general standard of excellence in all of the schools of the islands, and incidentally will make it possible to have a compulsory school law of real worth.

One division superintendent has recently summed up the situation in his field as

follows:

"The amendment to the school law most urgent at present is a mandatory clause, even if limited, whereby the attendance can be increased in each school sufficiently to justify the expense entailed. Under the present law, money, time, and energy are being sacrificed. I do not advocate an unqualified compulsory law. The desired ends can be reached by a law so qualified as to be unobjectionable to any fair-minded Filipino. Of course the rabid church element must be eliminated from this category, as it is in all progressive countries. I would recommend one of the following:

"(a) That all parents or guardians of children between the ages of 6 and 14 years be obliged to send their children to the free public schools for at least five months of

each school year.

"(b) That all parents or guardians of children between the ages of 6 and 14 years be obliged to send said children to the free public school during at least one session (morning or afternoon) during the entire school year.

"(e) That all parents or guardians having children between the ages of 8 and 14 be obliged to send said children to the free public school for at least six months during

the school year.

"The first proposition would be similar to the school laws of Cuba, which, judging from reports, are very satisfactory. The second proposition would permit the children to spend either the morning or afternoon in the public school and the second session in the church school. This would mitigate the objectionable freature of the present law, as they see it. The third proposition would eliminate all children below the age of 8 years, thus allowing them to attend the church school and master

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the catechism, which they contend to be essential. At the same time it would relieve the overcrowded condition of the public schools, which would prevail under such a law, filling the schools with children sufficiently advanced in years to realize the value of their time and make great progress. Of the three above propositions I prefer the third."

A compulsory school law is a necessary thing for any country where the purpose is to secure general education. Twenty-nine States and two Territories in the United States have passed compulsory school laws, defining the ages to which the law shall apply, the annual term of school attendance, and the penalty imposed upon parents and guardians for violations of the law.

Compulsory education requirements in the United States.

| State.                                    | Age.             | Annual period.                                                                    | Penalty on parents or guardians                                                    |
|-------------------------------------------|------------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Maine                                     | 8-15             | 16 weeks (2 terms of 8 weeks)                                                     | Fine \$25 (maximum).                                                               |
|                                           |                  | each, if practicable.                                                             | - '                                                                                |
| New Hampshire                             | 6-16             | 12 weeks.                                                                         | Each offense, \$10 (maximum).                                                      |
| New Hampshire<br>Vermont<br>Massachusetts | 8-15             | 20 weeks                                                                          |                                                                                    |
|                                           |                  | 30 weeks                                                                          | Each offense, forfeit not exceeding \$20.                                          |
| Rhode Island                              | 7-15             | 12 weeks; 6 consecutive                                                           | Each offense, fine \$20 (maximum                                                   |
| Connecticut                               | a 8-14 or<br>15. | 12 weeks; 6 consecutive<br>8 to 13 years of age, 24 weeks;<br>13 to 14, 12 weeks. | For each week's neglect, fine (maximum).                                           |
| New York                                  | a 8-14           | 13 to 14, 12 weeks.<br>8 to 12 years of age and unem-                             | First offense, fine \$5 (maximum                                                   |
|                                           |                  | term; for children 12 to 14, at                                                   | each subsequent offense. \$\( (maximum), or imprisonmer                            |
|                                           |                  | least 80 days consecutive.                                                        | 80 days.                                                                           |
| New Jersey                                | 1                | 20 weeks; 8 consecutive                                                           | Each offense, \$10 to \$25 or imprionment 1 to 3 months.                           |
| Pennsylvania                              | a8-13            | 70 per cent of the entire term                                                    | First offense, \$2 (maximum); eac<br>subsequent offense, \$5 (max<br>mum).         |
| District of Columbia                      | c6-15            | 12 weeks; 6 consecutive                                                           | Fine, \$20 (maximum).                                                              |
| West Virginia                             | 8-14             | 16 weeks                                                                          | Fine, not exceeding \$5.                                                           |
| Kentucky                                  | 7-14             | 8 consecutive weeks                                                               | Fine, \$5 to \$20 (first offense); \$1 to \$00 each subsequent offense             |
| Ohio                                      | a 8–14           | 20 weeks, city district; 16 weeks,<br>village and township districts.             | Fine, \$5 to \$20.                                                                 |
| Indiana                                   | 8-14             | 12 consecutive weeks                                                              | \$10 to \$50; also if court so order imprisonment 2 to 90 days.                    |
| Illinois                                  | 7-14             | 16 weeks; 8 consecutive                                                           | Fine, \$3 to \$20.                                                                 |
| Michigan                                  |                  | 16 weeks; 6 consecutive                                                           | First offense, \$5 to \$10; each sul                                               |
| Wisconsin                                 | 7-18             | 10h-                                                                              | sequent offense, \$10 (minimum                                                     |
| Winnesota                                 | 8-16             | 12 weeks                                                                          | Fine, \$3 to \$20.                                                                 |
| MININESOUS                                | 0-10             | 12 weeks; 6 consecutive                                                           | First offense, \$10 to \$25; each su                                               |
| North Dakota                              | 0 14             | do                                                                                | sequent offense, \$25 to \$50.                                                     |
|                                           | i                |                                                                                   | sequent offense, \$10 to \$50.                                                     |
| South Dakota                              |                  | do                                                                                | Fine, \$10 to \$20.                                                                |
| Nebraska,                                 |                  | 12 weeks                                                                          | Each offense, \$10 to \$50.                                                        |
|                                           | 8-14             | 12 weeks; 6 consecutive                                                           | First offense, fine \$5 to \$10; each subsequent offense, \$10 to \$20.            |
| Montana                                   | 8-14             | 12 weeks, 6 consecutive                                                           | Each offense, \$5 to \$20 or 30 day                                                |
| Wyoming                                   | € 6–21           | 12 weeks                                                                          | Each offense, \$25 (maximum).                                                      |
| Colorado                                  | 6-14             | 12 weeks, 8 consecutive                                                           | Each offense, \$5 to \$25.                                                         |
| New Mexico                                | 8-16             | 12 weeks                                                                          | Fine, \$1 to \$25, or imprisonmen                                                  |
| U <b>tah</b>                              | 8-14             | 16 weeks, 10 consecutive                                                          | First offense, \$10 (maximum                                                       |
| Nevada                                    | c 8–14           | 16 weeks; 8 consecutive                                                           | each subsequent offense, \$30.<br>First offense, \$50 to \$100; each su            |
|                                           |                  |                                                                                   | sequent offense, \$100 to \$200.                                                   |
| ldaho                                     | 8-14             | do                                                                                | First, \$5 to \$20, subsequent of fenses, \$10 to \$50.                            |
| Washington                                | 8-15             | 12 weeks                                                                          | Fine, \$10 to \$25.                                                                |
| Oregon                                    |                  | 12 weeks.<br>12 weeks; 8 consecutive                                              | First offense, \$5 to \$25; subsequer                                              |
| California                                | 8-14             | Two-thirds of school term; 12 weeks consecutive.                                  | offenses, \$25 to \$50. First offense, \$20; each subsequer offense, \$20 to \$50. |

a To 16 if unemployed in labor.

b The law applies to youths 12 to 16 years of age if discharged from employment in order to receive instruction.

c Law not enforced.
d In cities, 7 to 16.
Penalty imposed only for children 7 to 16.

The following shows the status of compulsory education in foreign countries:

Compulsory education in foreign countries.

| Country.                                     | Age.         | Attendance required.                                                                                         | Penalty.                                                                                    |
|----------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Austria                                      | 6–14         | Until scholar has acquired pre-<br>scribed subjects, religion, and<br>reading, writing, and arith-<br>metic. | Fine \$8.50 (maximum) or imprisonment up to 2 days.                                         |
| Bavaria                                      |              | do                                                                                                           | Fine \$11 (maximum) or 8 days imprisonment.                                                 |
| Belgium                                      |              | No compulsory law                                                                                            | First and second offenses, warning; subsequent, fire \$3 (maximum) and imprisonment 5 days. |
| England                                      | 6–13         |                                                                                                              | Determined by local by-laws.                                                                |
| Scotland                                     | 5–13         | No compulsory law                                                                                            | Fine \$5 or imprisonment 14 days.                                                           |
| Hungary                                      | b6-12        | 8 months, country; 10 months,<br>town.                                                                       |                                                                                             |
| Italy<br>Norway                              | (c)          | No fixed rule                                                                                                | Fines.                                                                                      |
| Prussia                                      | 6-14         | advection is completed                                                                                       | Each offense 70 cents (maximum) or imprisonment up to 3 days.                               |
| Saxony                                       |              | l                                                                                                            | Fine \$1.50 to \$7 or imprisonment<br>from 1 day to 6 weeks.                                |
| Sweden<br>Berne                              | 6–15         |                                                                                                              | Fines and imprisonment.                                                                     |
| Geneva<br>Neufchatel                         | 6–15<br>7–16 | 4 days a week, 6 hours a day<br>After 13 years of age, 10 hours a<br>week.                                   | Do,<br>Fine, 38 cents (minimum), or im-<br>prisonment 30 days (maximum).                    |
| Tessin (Switzerland)                         |              | 28 hours a week for 6 to 9 months.                                                                           | Each offense 2 to 3 cents and 4 hours' imprisonment.                                        |
| Vaud (Switzerland)<br>Grisons (Switzerland). | 7-16<br>7-15 |                                                                                                              | Fines or imprisonment.                                                                      |
| Zurich                                       | 6–16         | Every day; penalties for 10 absences.                                                                        | Warnings; subsequently fines, 60 cents to \$3.                                              |
| Wurtemburg<br>British Columbia               | 7-12         |                                                                                                              | Fine or imprisonment.<br>Do.                                                                |
| Cape Colony<br>New Zealand                   |              | No compulsory law<br>One-half the period during<br>which the school is open.                                 | Fine, \$10 (maximum).                                                                       |
| Nova Scotia<br>Ontario                       | 7–12<br>7–13 | 80 days a year                                                                                               | \$1 per month for each of the chil-                                                         |
| Prince Edward Island.                        | 8-13         | 13 weeks a year                                                                                              | dren not attending a school.<br>Fine.                                                       |
| Quebec<br>Queensland                         | 6–12         | No compulsory law                                                                                            | Fine, \$5 to \$25, or imprisonment 7 to 30 days.                                            |
| South Australia                              | 7_19         | 35 school days per quarter                                                                                   | to 30 days.<br>Fine, \$1, 25 to \$5.                                                        |

a 13 to 16 in secular Sunday schools.

To attempt general education here without such a law would presuppose a greater interest in education than exists in the most cultured nations.

It is respectfully recommended that the Commission empower the presidents of the pueblos to compel attendance by proclamation on the advice of the division superintendents (who would not give such advice unless there were sufficient school accommodations). This law should require attendance at some authorized school of all children between 6 and 12 years of age. It should by no means limit the attendance to the public school. It should make special provision for servants within this age, compelling their attendance but a portion of the regular time. Only where the municipal authorities are in sympathy with such a law can it be successfully enforced. The division superintendents have recommended it, stating that many presidents were willing to pass such a regulation were they so empowered.

The honorable attorney-general, in closing an opinion, dated August 15, 1902, on

the question whether municipal councils have the right to make an ordinance com-

pelling attendance of children at school, says:

b 12 to 15 continuation.

From 8 until confirmation; in towns from 7 until confirmation.

Special dispensation after 7 years' attendance and 1 year's prolongation for ignorance.

Compulsion not enforced.

"Our opinion is that the municipalities of the Philippines have not the power to compel attendance under a power to 'establish and maintain primary schools,' and that it is not such exercise of police power as can be inferentially granted by a general authority, but must be expressly delegated by or necessarily implied from a specific act. Finally, the legislature not having itself exercised the power, it can not be deemed to have delegated it, and the action of the municipality would be ultra vires, because contrary to public policy."

The question was raised by the action of several municipalities which had taken

upon themselves the making of provisions to compel attendance. The lack of attendance in the majority of cases does not arise from hostility to the public schools, but from the fact that the labor of the children is desired by parents and guardians in household work or in the fields to such an extent as to almost empty school houses

in some sections of the country during the rice harvest and similar seasons.

The opinion above quoted simplifies the problem. The Philippine Commission has but to pass an act permitting the municipalities to pass such an ordinance if they This will leave the matter in the hands of the local authorities, who will see to it that no hardship is thereby imposed.

I therefore repeat the recommendation which has recently been reaffirmed by the superior advisory board, that such provision be made for the passage of compulsory attendance ordinances by the municipalities, with authority for the municipality to

fix the fines for violation thereof, within fixed limits.

Some complaints of irregularities in payment of salaries of native teachers have been received, and these cases have led division superintendents in some cases to recommend provision for collection and payment of school funds through provincial treasurers, instead of municipalities. Such a departure from existing provisions is not to be hastily recommended, but the following quotation will show the opinion that is held by a few supervisors:

"To sustain the work at the present standard and supply teachers for the secondary school there should be 25 American teachers in this division. This leaves 11 pueblos without teachers."

#### PAYMENT OF SALARIES OF NATIVE TRACHERS.

Many letters on this subject have been received, of which the following is a good example:

"The municipal code should be amended in such a manner as to leave no ques-

tion that the municipality is to pay the native teacher.

"Not once but several times I have found municipalities who did not feel that is was expected of them. They argued that since a government employee this was expected of them. appointed the teacher and fixed his salary, the government expected to pay that salary. Others when instructed to pay the salary have assumed the right to fix it and also to appoint the teacher. The municipal code should be so amended as to make these points perfectly clear. I believe it advisable to so amend the school law that it may be permissible to change salaries of native teachers during the school year, for the following reasons:

"First. Through local stringency in public funds it may be impossible to pay a teacher the salary he is worth. During the year local conditions may change for the better, and it may be possible for the underpaid teacher to share this increased

prosperity.

"Or (second), the reverse might be the case. Larger prosperity might make it possible for the teacher to receive a salary that would not be justified under straitened circumstances. During the course of the year crops may fail, municipal resources fall off, and make it impossible for the town to meet expenses on its former scale of expenditures. But the municipal code does not permit a pueblo to get into debt. This expenditure can not be changed. It can not be met and the town can not get into debt. How could such conditions be reconciled? But the most important reason for making a change of salaries possible is the incentive it will give the native teacher to strive for better work, to work for advancement, for he will know that by his work he will be gauged and his salary fixed. If a teacher feels that after the Christmas holidays he may secure a raise in salary through progress in his work, it will serve to keep him up to his best efforts."

### SCHOOL OF FINE ARTS, MUSIC, AND PAINTING.

It is recommended that there be substituted for the art course now offered by the normal school a school of fine arts to furnish instruction in music, drawing, painting, etc., to students from all parts of the archipelago. Such a school is very much desired

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by the Filipino people and would be in the line of strongest intellectual interest and capacity.

An appropriation of \$15,000 for 1903 is suggested.

#### SPECIAL SCHOOLS.

Attention is again called to the need of reform schools and schools for the deaf, dumb, and blind.

## SUMMARY.

To sum up in a word: Popular education, on which the whole structure must naturally rest ultimately, has been strengthened and broadened. Steps have also been taken at the same time in the direction of higher education, especially in the preparation of Filipinos to teach their own people. The instruction of English is the cardinal point of the present system of education.

Respectfully submitted.

FRED W. ATKINSON, General Superintendent of Public Instruction for the Philippine Islands.

EXHIBIT A.

List of American teachers and their respective stations, Sentember 1, 1902.

| Name.                 | Town.           | Province.          |
|-----------------------|-----------------|--------------------|
| Abbott, Fredric W     | Davao           | Davao.             |
| Abbott Lillian        | Cottabato       | Cottabato.         |
| Abbott Ned C          | do              | Do.                |
| the William           | Bambang         | Nucrea William     |
| ADEL, WILLIAM D.      | Tankilana       | Nueva Vizcaya.     |
|                       | Tagbilaran      |                    |
| Adams, Isaac          | San Jose        |                    |
| Adams, Wilber H       | Talisay         | _ Do.              |
| Adamson, Ralph W      |                 |                    |
| Albertson, E. Joe     | Agusan          | Misamis.           |
| Albright, Henrietta M | Tarlac          | Γarlac.            |
| Albro, Bertram A      | Candon          | Ilocos Sur.        |
| Allen, De Witt C      | Guiuan          | Samar.             |
| Allen, Joseph E       |                 | Cebu.              |
| Ames, B. F            | Maasin          |                    |
| Anderson, A. B.       | Bugason         | Antique.           |
| Anderson, C. J.       | Lucena          | Tayabas.           |
| Andrews, Claude E     | Alcala          |                    |
|                       |                 |                    |
| Anglemeyer, T. D      |                 | Pangasinan.        |
| Annis, Sarah          | Cagayen         | Misamis.           |
| Ansbro, Lucinda       | Tarlac          | Tarlac.            |
| Arnold, Alfred        | Apalit          | Pampanga.          |
| Aschenbrenner, G. W   | Pototan         | Ilollo.            |
| Ashmore, Florence     |                 | Manila.            |
| Atkin, Otho           |                 | Zambales.          |
| Bachelder, W. K       | Ilog.           | Occidental Negros. |
| Badger, Viola         | City schools    | Manila.            |
| Bailey, F. J          | Lacy (Sequijor) | Oriental Negros.   |
| Baker, Claiborne B    | Nautical school | Manila.            |
| Baker, Clarence E     |                 | Albay.             |
| Baker, E. E.          |                 | Tavabas.           |
| Bakken, Iver O        |                 | Zambales.          |
| Balch, H. H.          |                 | Tayabas.           |
| Balfe, Miss L. I      | Masbate         | Masbate.           |
| Bancroft, C. R        | Magallanes      |                    |
| Banks. Charles S.     | Magananes       | Sorsogon.          |
|                       |                 | Occidental Negros. |
| Bard, H. E.           |                 | Cebu.              |
| Barlit, Louis         | Batuan (Ticao)  | Masbate.           |
| Barnes, Arthur W      |                 | Camarines.         |
| Barrow, John V        |                 | Cebu.              |
| Barry, James D        | Boac            | Marinduque.        |
| Basa, Juan            |                 | Manila.            |
| Bassett, Kate L       | City schools    | Do.                |
| Baugh, N. Richmond    | La Carlota      | Occidental Negros. |
| Baughman, F. I        | Binan           | Laguna.            |
| Bann, L. D.           | Moncada         | Tarlac.            |
| Rear A A              | Jaro            | Levte.             |
|                       | Laguan          |                    |
| Roottie G W           | Recolod         | Occidental Noorce  |
| Posetto Walon D       | Bacoloddo       | Do Do              |
| Pohmon P. C.          | Banton (Banton) | Pomblon            |
| benner, F. G          |                 | 0000               |
|                       | Digitiz         | ed by GOOSIC       |

List of American teachers and their respective stations, September 1, 1902—Continued.

| Name.                                                                                                              | Town.                          | Province.                     |
|--------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------------------|
| Behrens, Carl D                                                                                                    | Pitogo                         | Tayabas.                      |
| Belknap, C. A. Bell, Holland E.                                                                                    | CuyapoTuguegarao               | Nueva Ecija.<br>Cagayan.      |
|                                                                                                                    | Balanga                        | 1 130                         |
| Bennett, Clara M Bennett, Guy V Bennett, Rose C                                                                    | Buhi                           | Camarines.                    |
| Bennett, Rose C                                                                                                    | Lucban<br>Dumaguete            | Tayabas.<br>Oriental Negros.  |
| Rowley Inthor R                                                                                                    | Milaor                         | Camarines.                    |
| Bingesser, Charles Blackman, Roy B                                                                                 | Tacloban Mangaldan             | Leyte.<br>Pangasinan.         |
| Blackman, Roy B Blackney, Ralph R Blakcalee, B. N Blakcalee, B. N Blandin, Elizabeth F                             | Guijulugan<br>Banton (Banton). | Oriental Negros.<br>Rombion.  |
| Blandin, Elizabeth F                                                                                               | Lacer                          | Ilocos Norte.<br>Rizal.       |
| Bleasdale, B. G. Bliss, Chas. K. Bobbitt, John F.                                                                  | Pasig<br>Vigan                 | Ilocos Sur.                   |
| Roo Anna C                                                                                                         | Cagayan Danao                  | Misamis.<br>Cebu.             |
| Bohner, G. H. Boling, Wm. E. Bollman, O. H. Bolton, Kathryn                                                        | Cantilan                       | Surigao.                      |
| Bollman, O. H.                                                                                                     | Lagonoy                        | Camarines.<br>Benguet.        |
| Bolton, Kathryn                                                                                                    | Normal school                  | Manila.<br>Capiz.             |
| Bond, Geo. A. Bond, Mrs. G. A                                                                                      | do                             | l Do.                         |
| Bondurant, Olney                                                                                                   | Tayabas Concepcion             | Tayabas.<br>Tarlac.           |
| Bondurant, Olney<br>Bonelli, L. H., ir<br>Bonner, Fred D<br>Bonsall, Mabel                                         | Subig Normal school            | Zambales.<br>Manila.          |
| Boomer, Jos. F. Borden, Thos. E.                                                                                   | Oraquieta                      | Misamia.                      |
| Borden, Thos. E                                                                                                    | Tanauan<br>Solano              | Batangas.<br>Nueva Vizcaya.   |
| Bousquet. Julia                                                                                                    | Rombion                        | Rombion.<br>Batangas.         |
| Bowers, Geo. B. Bowler, Thos. W                                                                                    | Indan                          | Camarines.                    |
| Boylea, A                                                                                                          | TayabasCalaca                  | Tayabas.<br>Batangas.         |
| Bradley, W.R                                                                                                       | Ligaodo                        | Albay.<br>Do.                 |
| Bradley, Bryan Bradley, W. R Bradley, Mrs. W. R Bratton, E. W Braucht, F. E                                        | Miagao                         | Iloilo.                       |
| Braucht, F. E                                                                                                      | Mexico<br>Gerona               | Pampanga.<br>Tarlac.          |
| Briggs, Carrie J                                                                                                   | Surigaodo                      | Surigao.<br>Do.               |
| Brenizer, Beth Briggs, Carrie J Briggs, George N Brill, Gerow D                                                    |                                | Negros.<br>Ilollo.            |
| Brink, Gilbert N<br>Britan, H. D                                                                                   | Iloilo                         | Tayabas.                      |
| Droman Anthony                                                                                                     | Imus<br>Borongan               | Tayabas.<br>Cavite.<br>Samar. |
| Brown, C. C. Brown, Harry H. Brown, Harry L. Brown, Jessie E. Brown, J. R. C. Brustgruen, F. B. Bryen, Ellmar B.   | Malabuyoc<br>Canoan (Sequijor) | Cebu.                         |
| Brown, Harry L<br>Brown, Jessie E                                                                                  | Canoan (Sequijor)              | Oriental Negros.<br>Rombion.  |
| Brown, J. R. C                                                                                                     | Bauan                          | Batangas.<br>Misamis.         |
| Bryan, Elmer B                                                                                                     | Cagayan                        | Manila.                       |
| Bryan, Luella H                                                                                                    | Iba                            | Zambales.<br>Manila.          |
| Buck, H. H.                                                                                                        | City schools Cavite San Miguel | Cavite.<br>Iloilo.            |
| Bryan, Elmer B Bryan, Luella H Bryan, Mary R Buck, H. H Buck, W. A Buffington, Frances C Burdick, C. H Burnell A I | City schools                   | Manila.                       |
| Burnell, A. L.                                                                                                     |                                | Batangas.<br>Cagayan          |
| Burnell, A. L. Burns, P. E. Burt, William B.                                                                       | AbulugDonsoi                   | Do.<br>Sorsogon.              |
| Butler, H. M. Butler, J. H. M                                                                                      | Capas                          | Tarlac.                       |
| Butler, J. H. M<br>Buttles, E. H                                                                                   | AlaminosSibulan                | Zambales.<br>Oriental Negros. |
| Buttles, E. H Butts, Frank A. Coldwell Florion B                                                                   | AbucayTalisay                  | Bataan.<br>Cebu.              |
| Caldwell, Eleanor B                                                                                                | Dorrag                         | Davao.                        |
| Cameron, Chas. R. Cameron, Norman W. Campbell, B. E. Campbell, H. Morgan Campbell, Louis J.                        | San Pedro                      | Antique.<br>Bohol.            |
| Campbell, B. E                                                                                                     | City schools<br>Tayug          | Manila                        |
| Campbell, Louis J.                                                                                                 | City schools                   | Manila.                       |
| Campbell & A                                                                                                       | Victoria                       | Masbate.                      |
| Carl, A. A. Carberry, Thos. J. Carlson, Carl L. Carroll, James W.                                                  | Mabitac<br>Solano              | Laguna.                       |
| Carroll, James W                                                                                                   | Dao                            | Cagayan.<br>Antique.          |
| Carruth, W. M                                                                                                      | Santa Kita                     | Pampanga.<br>Batangas.        |
| Carter, Anna H                                                                                                     | Normal school                  | Manila.                       |

List of American teachers and their respective stations, September 1, 1902—Continued.

| Name.                                                                                                                                                                            | Town.                                                                                                     | Province.                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------|
| arter, Noble                                                                                                                                                                     | Paete                                                                                                     | Laguna.                           |
|                                                                                                                                                                                  | City schools                                                                                              | Manila,                           |
| aruthers, S. S                                                                                                                                                                   | Binangonan<br>Gubat                                                                                       | Rizal.                            |
| artef, rear B aruthers, S. S. aulkins, G. W hapman, W. E hapman, W. Huse hapman, W. I hase, J. Maud hase, Thorington C heesehormuch J. W                                         | Theile                                                                                                    | Ilollo                            |
| hapman, W. Huse.                                                                                                                                                                 | Porac                                                                                                     | Pampanga.                         |
| hapman, W. I                                                                                                                                                                     | Porac.<br>Bago'.<br>Balanga                                                                               | Occidental Negros                 |
| hase, J. Maud                                                                                                                                                                    | Balanga                                                                                                   | Bataan.                           |
| hase, Thorington C                                                                                                                                                               | Colasi<br>Santo Tomas                                                                                     | Annoue                            |
| heesborough, J. Whilds, Juliette N                                                                                                                                               |                                                                                                           |                                   |
| instensen, K. R                                                                                                                                                                  | Calivo                                                                                                    | Capiz.                            |
| hristensen, J. A                                                                                                                                                                 | 110110                                                                                                    | 110110.                           |
| hristie, Emerson                                                                                                                                                                 | Tetuan                                                                                                    | Zamboanga.                        |
| apper, Frankark, Frederick T                                                                                                                                                     | Bangued                                                                                                   | Abra.                             |
| endenin, Lillia A                                                                                                                                                                | Vigan                                                                                                     | Ilocos Sur.                       |
| linton, Della E                                                                                                                                                                  | City schools                                                                                              | Manila.                           |
| linton, Guy<br>lute, R. L                                                                                                                                                        | do                                                                                                        | Do.                               |
| obb Teeb D                                                                                                                                                                       | Bagauja                                                                                                   | Surigao.                          |
| oddington F A                                                                                                                                                                    | Cuyo                                                                                                      | Cuyo.<br>Capiz.                   |
| olbert, Wm. J                                                                                                                                                                    | Capiz<br>Nautical school                                                                                  | Manila.                           |
| obb, Irah D oddington, E. A olibert, Wm. J ole, Harrie N ole, Mary S oleman, J. J oleman, Mary E oliton, M. A olton, M. A                                                        | Palo                                                                                                      | Leyte.                            |
| ole, Mary S                                                                                                                                                                      | do                                                                                                        | _ Do.                             |
| oleman, J. J                                                                                                                                                                     | Normal school.                                                                                            | Benguet.<br>Manila.               |
| ollina C. B                                                                                                                                                                      | Mobo                                                                                                      | Masbate.                          |
| olton, M. A.                                                                                                                                                                     | Cavite                                                                                                    | Cavite.                           |
| olton, Susan A                                                                                                                                                                   |                                                                                                           | Do.                               |
| onant, C. E.<br>onner, Norman G                                                                                                                                                  | Bais                                                                                                      | Oriental Negros.                  |
| onner, Norman G                                                                                                                                                                  | Bambang<br>Quingua                                                                                        | Nueva Vizcaya.<br>Bulacan.        |
| onolly, Jas. F<br>onnor, W. M., jr                                                                                                                                               | Patnongon                                                                                                 | Antique.                          |
| ool, Chas. D                                                                                                                                                                     | Sinait                                                                                                    | Ilocos Sur.                       |
| oon, W. W                                                                                                                                                                        | Bulacan                                                                                                   | Bulacan.                          |
| ooper, Price W                                                                                                                                                                   | Laoag                                                                                                     | Ilocos Norte.                     |
| orlett E E                                                                                                                                                                       | Ons<br>Bacacay                                                                                            | Albay.<br>Do.                     |
| ooper, Frice w oorcoran, E. J orlett, E. E orley, A. H oorley, F. F oorley, J. Edgar orliss, John A                                                                              | Cauayan                                                                                                   | Isabela.                          |
| orley, F. F                                                                                                                                                                      | Echague                                                                                                   | Do.                               |
| orley, J. Edgar                                                                                                                                                                  | San Juan                                                                                                  | Union.                            |
| oulter, John G                                                                                                                                                                   | Daet                                                                                                      | Camarines.<br>Manila.             |
| ovell. Alice H.                                                                                                                                                                  | San Jose                                                                                                  | Antique.                          |
| ovell, Alice H.<br>ovell, C. H<br>owin, Wm. H<br>rans, Mary B.                                                                                                                   | S. J. de Buenavista                                                                                       | Do.                               |
| owin, Wm. H                                                                                                                                                                      | Balinag                                                                                                   | Bulacan.                          |
| rans, Mary B                                                                                                                                                                     | San Miguel                                                                                                | Do,<br>Pangasinan.                |
| rocker, Annette Lrone, F. L                                                                                                                                                      | Dagupan<br>Nueva Caceres                                                                                  | Camarines.                        |
| rosby, Alanson L                                                                                                                                                                 | San Nicolas                                                                                               | Ilocos Norte.                     |
| row, Joseph W                                                                                                                                                                    | Nabua                                                                                                     | Camarines.                        |
| urtis, May B                                                                                                                                                                     | Jaro                                                                                                      | Iloilo.                           |
| ushinan, will J                                                                                                                                                                  | Botolan<br>Tiui                                                                                           | Zambales.<br>Albay.               |
| akin. W.8                                                                                                                                                                        | Bais                                                                                                      | Oriental Negros.                  |
| ale, Thomas W                                                                                                                                                                    | Malabon                                                                                                   | Rizal.                            |
| rone, F. L. rosby, Alanson L. row, Joseph W. urtis, May B. ushman, Will J. utler, H. E. sakin, W. S. sale, Thomas W. salrymple, A. V. saniel, J. F. saniel, Ruth H. saniel, Ruth | Pagbilao                                                                                                  | Tayabas.                          |
| amon, W.C                                                                                                                                                                        | Jaen<br>Saravia                                                                                           | Nueva Ecija.<br>Occidental Negros |
| aniel Ruth H                                                                                                                                                                     | do                                                                                                        | Do.                               |
| aniels, B. K.                                                                                                                                                                    | Bangued                                                                                                   | Abra.                             |
| aniels Olive                                                                                                                                                                     | do                                                                                                        | Do.                               |
| Pavidson, A. W                                                                                                                                                                   | Iloilo                                                                                                    | Ilollo.                           |
| avis, J. L                                                                                                                                                                       | Trade school Araceli (Dumaran)                                                                            | Manila.<br>Paragua.               |
| av Anna C                                                                                                                                                                        | Aravet (Dullatan)                                                                                         | Pampanga.                         |
| ay Leora                                                                                                                                                                         | Arayat<br>City schools<br>Malilipot                                                                       | Manila.                           |
| eacon, E. F                                                                                                                                                                      | Malilipot                                                                                                 | Albay.                            |
| avis, J. L. awson, W. B. ay, Anna C. ay, Leora. leacon, E. F. le Huff, J. D. le Laguna, Theo. lemmer John                                                                        | Janiuay                                                                                                   | Iloilo.                           |
| e Laguna, Theo                                                                                                                                                                   | El Salvador<br>Bigaa                                                                                      |                                   |
| ennis, T. E.                                                                                                                                                                     | La Caridad                                                                                                | Cavite.                           |
| ent, Stephen S                                                                                                                                                                   | Talisay                                                                                                   | Occidental Negros                 |
| emmer, John lennis, T. E. lent, Stephen S. le Rackin, Lavina T. lenthan Chen                                                                                                     | City schools                                                                                              | Manila.                           |
| Derbyshire. Chas                                                                                                                                                                 | Iba                                                                                                       | Zambales.                         |
| Pever, myrtie E                                                                                                                                                                  | City schools                                                                                              | Manile                            |
| e Witt. Clyde A                                                                                                                                                                  | Cavite                                                                                                    | Cavite.                           |
| letrich, Edward                                                                                                                                                                  | Bigaa. La Caridad Talisay City schools Iba Legaspi City schools Cavite San Juan (Sequijor) Boac Zamboanga | Oriental Negros.                  |
| Villam Tamor W                                                                                                                                                                   | Done                                                                                                      | Marindrana                        |

List of American teachers and their respective stations, September 1, 1902-Continued.

| Name.                                                                                                                                                                                | Town.                                                                     | Province.                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------|
| Dodge, Nettie A                                                                                                                                                                      | Bago                                                                      | Occidental Negros.                                     |
| Dolby, John W<br>Donaldson. Anna M                                                                                                                                                   | Guagua                                                                    | Pampanga.<br>Camarines.                                |
| Donalson, Clara R                                                                                                                                                                    | Nabua.                                                                    | Do.                                                    |
| Donaldson, E. J                                                                                                                                                                      | Nueva Caceres                                                             | Do.                                                    |
| Donaldson, Eleanor L<br>Donnelly, Laura L                                                                                                                                            | Dagupan Zamboanga                                                         | Pangasinan.<br>Zamboanga.                              |
| Dougherty, Jeanie W                                                                                                                                                                  | Talisay                                                                   | Cebu.                                                  |
| Dow. Josephine                                                                                                                                                                       | Normal school                                                             | Manila                                                 |
| Dudley, James                                                                                                                                                                        | Badoc                                                                     | Ilocos Norte.<br>Rizal.                                |
| Dunkin, Fannie E                                                                                                                                                                     | San Felipe Neri                                                           | Do.                                                    |
| Dunlap, Anna                                                                                                                                                                         | Mexico                                                                    | Pampanga.                                              |
| Dunn, James J<br>Durham, Jessie L                                                                                                                                                    | Tuburan City schools                                                      | Cebu.<br>Manila.                                       |
| Early, Mabel E                                                                                                                                                                       | do                                                                        | Do.                                                    |
| Eastman, A. F                                                                                                                                                                        | Dingle                                                                    | Iloilo.                                                |
| Eastman, A. Ralph                                                                                                                                                                    | Sorsogondo                                                                | Sorsogon.<br>Do.                                       |
| Eastman, Jennie M                                                                                                                                                                    | Pateros                                                                   | Rizal.                                                 |
| Eaton, Jos. J<br>Edmonds, William<br>Edwards, Harry T                                                                                                                                | Trade school                                                              | Manila.                                                |
| Edwards, William                                                                                                                                                                     | Laong<br>Nautical school                                                  | Manila.                                                |
| Edwards, J. C                                                                                                                                                                        | Cantilan                                                                  | Surigao.                                               |
| Edwards, Snowdie B                                                                                                                                                                   | do                                                                        | Do.                                                    |
| Edwards, T. H<br>Egan, G. M                                                                                                                                                          | Talisayan<br>Orion                                                        | Misamis.<br>Bataan.                                    |
| Egbert, Adelaide                                                                                                                                                                     | City schools                                                              | Manila.                                                |
| Egbert, Katherine                                                                                                                                                                    | do                                                                        | Do.                                                    |
| Elchenberg, E. F<br>Embree, J. G                                                                                                                                                     | Santa Catalina San Jacinto (Ticao)                                        | Ilocos Sur.<br>Masbate.                                |
| Epes, B. J                                                                                                                                                                           | Bayombong                                                                 | Nueva Vizcaya.                                         |
| Epps, R. D.                                                                                                                                                                          | Bay                                                                       | Laguna.                                                |
| Etsler, Clarence B<br>Evans, Emma L                                                                                                                                                  | Gasan                                                                     | Marinduque,<br>Bulacan.                                |
| Evans, Francis II                                                                                                                                                                    | San Fernando                                                              | Union.                                                 |
| Evans, Glenn W                                                                                                                                                                       | Calbayog                                                                  | Samar.                                                 |
| Evans, J. H<br>Everett. H. L                                                                                                                                                         | Calbayog                                                                  | Samar.<br>Bulacan.                                     |
| Everett, H. L.<br>Fairchild, James A                                                                                                                                                 | Bustos                                                                    | Do.                                                    |
| Fales, Alice M                                                                                                                                                                       | City schools                                                              | Manila.                                                |
| Fallon, Charles J                                                                                                                                                                    | CastellanaVirac (Catanduanes)                                             | Occidental Negros.<br>Albay.                           |
| Farnum, Ernest S Farrar, E. H., jr Farrell, Lovine                                                                                                                                   | Sariaya                                                                   | Tayabas.                                               |
| Farrell, Lovine                                                                                                                                                                      | City schools                                                              | Manila.<br>Ilocos Sur.                                 |
| Faurote, May                                                                                                                                                                         | Santo DomingoLaoag                                                        | Ilocos Norte.                                          |
| Fay, Cora E                                                                                                                                                                          | Zamboanga                                                                 | Zamboanga.                                             |
| Fee, Mary H                                                                                                                                                                          | Capiz Bacong                                                              | Capiz.<br>Oriental Negros.                             |
| ernald, H. B                                                                                                                                                                         | Tuguegarao                                                                | Cagayan.                                               |
| Fillmore Parker H                                                                                                                                                                    | Tigaon                                                                    | Camarines.                                             |
| Finlay, Charlotte<br>Finlay, Harold L                                                                                                                                                | City schools                                                              | Manila.<br>Rombion.                                    |
| Finlay, Ida.                                                                                                                                                                         | Cajidiocan (Sibuyan)                                                      | Manila.                                                |
| Finnigan John H                                                                                                                                                                      | Tavahas                                                                   | Tavahas.                                               |
| Fisher, D. C<br>Fisher, Edwin E                                                                                                                                                      | Silang<br>Santa Cruz                                                      | Cavite.<br>Laguna.                                     |
| Fiske, J. L.                                                                                                                                                                         | Dulag                                                                     | Leyte.                                                 |
| Fitzgerald, Katherine J                                                                                                                                                              | Maasin                                                                    | Do.                                                    |
| Flaherty Joseph L.                                                                                                                                                                   | MatnogLlana Hermosa                                                       | Sorsogan.<br>Bataan.                                   |
| Cleece H R                                                                                                                                                                           | Pagsanjan                                                                 | Laguna.                                                |
| flint. Maud                                                                                                                                                                          | Tubigon                                                                   | Bohol.                                                 |
| Flint, Moses D Fley, Lettic E Ford, Stephen W                                                                                                                                        | Alferro<br>La                                                             | Cavite.<br>Ilocos Norte.                               |
| Ford, Stephen W                                                                                                                                                                      | Al                                                                        | Albay.                                                 |
| CO88, P. F                                                                                                                                                                           | Da                                                                        | Capiz.                                                 |
| Frank, Charles                                                                                                                                                                       | Tublay                                                                    | Benguet.<br>Pampanga.                                  |
| Franke, Walter E<br>Franks, C. W<br>Frauenholz, Lina A                                                                                                                               | Magallanes (Sibuyan)                                                      | Romblon.                                               |
| Frauenholz, Lina A                                                                                                                                                                   | City schools                                                              | Manila.                                                |
| Freeman, W. A                                                                                                                                                                        | Bacolod                                                                   | Camarines.                                             |
| Freer, W. B                                                                                                                                                                          | Nueva Caceres                                                             | Do.                                                    |
| Freet, J. B                                                                                                                                                                          | Lobo.                                                                     | Batangus.                                              |
| reenn. J. P.                                                                                                                                                                         | Santo DomingoLemery                                                       | Hocos Sur.<br>Ratangas                                 |
| Friedel Reuben F                                                                                                                                                                     |                                                                           | The second section is                                  |
| Friedel, Reuben FFugate, James R                                                                                                                                                     | Sequijor (Sequijor)                                                       | Oriental Negros.                                       |
| Friedel, Reuben F<br>Fugate, James R<br>Fuller, Charles C                                                                                                                            | Sequijor (Sequijor)                                                       | Oriental Negros.<br>Isabela.                           |
| Frauenholz, Lina A. Freeman, Helen M. Freeman, W. A. Freer, W. B. Freelin, J. F. Friedel, Reuben F. Friedel, Reuben F. Fugate, James R. Gale, Minnie H. Gallup, W. W. Galpin, Ava L. | Sequijor (Sequijor) Cabangan Nueva City schools Candon Cebu  Digitized by | Oriental Negros.<br>Isabela.<br>Mauila.<br>Ilocos Sur. |

List of American teachers and their respective stations, September 1, 1902—Continued.

| Name.                                                                                | Town.                                                | Province.                    |
|--------------------------------------------------------------------------------------|------------------------------------------------------|------------------------------|
| Gambill, J. M                                                                        | Macabebe                                             | Pampanga.                    |
| Gammill, J. A                                                                        | Bantay                                               | Iloilo.<br>Ilocos Sur.       |
| Gandy, Clyde M                                                                       | Raguio                                               | Do.                          |
| Garbutt, Amy D.<br>Garbutt, G. E.<br>Gard, Allen                                     | Baguio                                               | Benguet.<br>Do.              |
| Gard, AllenGearhart, Roy H                                                           | Tagoloan                                             | Batangas.<br>Misamis.        |
| Geissler, Geo. P.<br>George, Frank J                                                 | Amulung                                              | Cagayan.                     |
| George H A                                                                           | San Fabian<br>Galiano                                | Pangasinan.<br>Benguet.      |
| George, H. A.<br>Getchell, H. W.                                                     | Cervantes                                            | Lepanto.                     |
| Gholson, M. G                                                                        | City schools                                         | Manila.<br>Bohol.            |
| Gibbens, L. T. Gibbons, Edmund J.                                                    | San Fernando                                         | Union.                       |
| Gibbs, David                                                                         | do                                                   | Pampanga.<br>Do.             |
| Gilddings, H. G. Gilbert, P. T. Giles, Percy C. Gilkyson, T. W. Gillette, Harriet F. | Lingayen.                                            | Pangasinan.                  |
| Gilbert, P. T                                                                        | Aloran   Plat                                        | Misamis.<br>Cagayan.         |
| Gilkyson, T.W                                                                        | Obando                                               | Bulacan.                     |
| Gillette, Harrist F                                                                  | San Nicolas                                          | Ilocos Norte.<br>Do.         |
| Gilliam, Walter                                                                      | Batto (Catanduanes)                                  | Albay,                       |
| Gilman, Maria L                                                                      | Rosario                                              | Cavite.<br>Manila.           |
| Gladwin, Susan T                                                                     | Carigara                                             | Leyte.                       |
| Gleason, Nellie M                                                                    | City schools                                         | Manila.<br>Do.               |
| Glick, Frank L                                                                       | Tanay                                                | Rizal.                       |
| Goble, LloydGoddard, C. H                                                            | Cajidiocan (Sibuyan)                                 | Romblon.<br>Bataan.          |
| Gomez, Felipe                                                                        | Iloilo                                               | Iloilo.                      |
| Goodale, Albert O                                                                    | Bangued                                              | Abra.<br>Cebu.               |
| Goodin, H. B                                                                         | Dagupan                                              | Pangasinan.                  |
| Goody, Alfred S.<br>Gordenker, Alexander.                                            | Tuao<br>Maria (Sequijor)                             | Cagayan.<br>Oriental Negros. |
| Gordon, George M                                                                     | El Salvador                                          | Misamis.                     |
| Graff, Margaret<br>Graham, Clarissa M                                                | Nueva Caceres                                        | Camarines.<br>Manila.        |
| Graham, J. M                                                                         | City schools                                         | Albay.                       |
| Grant, Lily F<br>Gravatt, P. M<br>Gray, Frances H                                    | Matalom                                              | Leyte.<br>Do.                |
| Gray, Frances H<br>Gray, H. S                                                        | BatangasCalasiao                                     | Batangás.<br>Pangasinan.     |
| Grav. Lucile M                                                                       | San Jose                                             | Zamboanga.                   |
| Gray, R.S.<br>Gray, Wayne                                                            | do<br>Carigara                                       | Do.<br>Leyte,                |
| Grayun, Florence<br>Gragg, V. H<br>Griffin, Joe J<br>Griffiths, Arthur L             | Cebu                                                 | Cebu.                        |
| Griffin. Joe J                                                                       | Sevilla<br>Montalbon                                 | Ilocos Sur.<br>Rizal.        |
| Griffiths, Arthur L                                                                  | Jolo                                                 | Jolo.                        |
| Grossman, A<br>Gubisch, Arthur W                                                     | Hagonoy                                              | Bulacan.<br>Laguna.          |
| Guerin, C. W                                                                         | Orani                                                | Bataan.                      |
| Guerin, Sallie Gunn, Belle P. Gunn, George D.                                        |                                                      | Do.                          |
| Gunn, George D.<br>Gurley, Rachelle M                                                | Mariquina                                            | Rizal.                       |
| Gurley, R. B                                                                         | dō                                                   | Do.                          |
| Guyer, H. E                                                                          | Tacloban                                             | Leyte.<br>Cebu.              |
| Gwartney, John G<br>Hagberg, J. B<br>Hager, Abert R.                                 | Manitao                                              | Albay.                       |
| Hager, Albert R                                                                      | Manitao<br>Normal school<br>San Francisco de Malabon | Manila.<br>Cavite.           |
| Hall G. L.                                                                           | Trinidad                                             | Benguet.                     |
| Halsey, C. I.<br>Hammond, E. H.                                                      | Santa Cruz<br>Lucena                                 | Marinduque.<br>Tayabas.      |
| Hanlin, C. H.                                                                        | San Fernando (Ticao)                                 | Masbate.                     |
| Hardeman, Grace Harrison, George A                                                   | LingayenTagudin                                      | Pangasinan.                  |
| Harsha, Adah C                                                                       | Malabon                                              | Rizal.                       |
| Hart, Chas. D<br>Hart, J. F                                                          | Puerto Princesa                                      | Paragua.<br>Zambales.        |
| Hoseler Claire R                                                                     | San Mateo                                            | Rizal.                       |
| Hathaway, W. B<br>Hatheway, J.<br>Hawkins, H. J.                                     | Alcala<br>Tanjay                                     | Oriental Negros.             |
| Hawkins, H.J.                                                                        | Corregidor                                           | Corrito                      |
| Hayes, Caroline                                                                      | Anerri                                               |                              |
| Hayes, J. P                                                                          | Butuan                                               | Surigao.                     |

List of American teachers and their respective stations, September 1, 1902-Continued.

| Name.                                                                                                                                      | Town.                        | Province.                        |
|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| Hayford, F. L                                                                                                                              | Larena (Sequijor)            | Oriental Negros.                 |
| Heralton M I                                                                                                                               | Bangui                       | Ilocos Norte.                    |
| Heindel, Roy L<br>Hemenway, F. E                                                                                                           | Sibalon                      | Antique.                         |
| Hemenway, F. E                                                                                                                             | Cataingan<br>San Fernando    | Masbate.                         |
| nendemon. Dailbis                                                                                                                          | Jaro                         | Pampanga.<br>Iloilo.             |
| Herrnlehen, Henry                                                                                                                          | Calauang                     | Leguna.                          |
| Herrick, V. Louise<br>Herrnleben, Henry<br>Higley, Levi C                                                                                  | Can Iddan                    | Nueva Ecija.                     |
| Higley, Levi Long Hilts, W. M.                                                                                                             | do                           | Do.                              |
| Hilts, W. M.                                                                                                                               | Rombion                      | Rombion.                         |
| HULS, M.D. W. H                                                                                                                            | ao                           | Do.                              |
| Hinckley, John S<br>Hitchcock, Arthur K                                                                                                    | Cabangan<br>Meycauayan       | Zambales.<br>Bulacan.            |
| Hobbs, W. D.                                                                                                                               | Romblon                      | Rombion.                         |
| Holder, W. W                                                                                                                               | Masinloc                     | Zambales.                        |
| Hollister, Alice M                                                                                                                         | Tanauan                      | Leyte.                           |
| Holmes, H. B                                                                                                                               | Sambuan                      | Cebu.                            |
| Homan, Haroid                                                                                                                              | Ginatilan                    | Do.                              |
| Hopper, James                                                                                                                              | Cabancalan<br>Nasugbu        | Occidental Negros.<br>Batangas.  |
| Houston, Samuel T.                                                                                                                         | do                           | Do.                              |
| Howell, Ray                                                                                                                                | Bacolod                      | Occidental Negros.               |
| Howell, Ray<br>Howland, Chas. A                                                                                                            | San Esteban                  | Ilocos Sur.                      |
| HOVE. CD88. E                                                                                                                              | San Mateo                    | Rizal.                           |
| Hoyles, Euretta A                                                                                                                          | Malabon                      | Do.<br>Cebu.                     |
| Hubbard, Emily G                                                                                                                           | Cebu<br>Angeles              | Pampanga.                        |
| Huff, Marion<br>Hughes, John L                                                                                                             | Cagavan                      | Misamis.                         |
| Hugo, Mathias<br>Hull, Belseta M                                                                                                           | Cagayan<br>Naic              | Cavite.                          |
| Hull, Belseta M                                                                                                                            | Iloilo                       | Iloilo.                          |
| Hunter, Bedford B                                                                                                                          | Iguig                        | Cagayan.                         |
| Hunter, N. Leons                                                                                                                           | City schools Nautical school | Manila.<br>Manila.               |
| Irev. W.S                                                                                                                                  | Magalang                     | Pampanga.                        |
| Irey, W.S.<br>Jack, P.C.                                                                                                                   | Lingayen                     | Pangasinan.                      |
| lenking John H                                                                                                                             | Bada108 (Tablas)             | Rombion.                         |
| Jennings, John F                                                                                                                           | City schools                 | Manila.                          |
| Jernegan P. F                                                                                                                              | Vigan<br>Baso                | Ilocos Sur.                      |
| Iohnson J W                                                                                                                                | Bangar                       | Camarines.<br>Union.             |
| John, Marius<br>Johnson, J. W<br>Johnson, Maude L                                                                                          | Daet                         | Camarines.                       |
| Johnston, Ella                                                                                                                             | City schools                 | Manila.                          |
| Keith, Emily                                                                                                                               | Vigan                        | Ilocos Sur.                      |
| Kelley, Alice M                                                                                                                            | Bus                          | Benguet.                         |
| Kelley, Alice M<br>Kelshaw, Almira J<br>Kempthorne, W. B                                                                                   | OlongapoTaal                 | Zambales.<br>Batangas.           |
| Kenagy, Harvey H                                                                                                                           | Maragondon                   | Cavite.                          |
| Kenagy, Harvey H                                                                                                                           |                              | Camarines.                       |
| Kent, Bona B<br>Kenworthy, Thos. H<br>Kepner, W. A<br>Kerr, Edwin B<br>Kibby, Warren J<br>Killen, Frank W<br>Kindley, Geo. C<br>King, H. L | Novaleta                     | Cavite.                          |
| Kepner, W. A                                                                                                                               | Tacloban                     | Leyte.                           |
| Kerr, Edwill B                                                                                                                             | Namacpacan<br>Dupax          | Union.                           |
| Killen Frank W                                                                                                                             | Gamu                         | Nueva Vizcaya.<br>Isabela.       |
| Kindley, Geo. C                                                                                                                            | Tayabas                      | Tayabas.                         |
| King, H.L                                                                                                                                  | Polo                         | Bulacan.                         |
| King, Patrick F                                                                                                                            | Bacoor                       | Cavite.                          |
| niruy, Dollaid M                                                                                                                           | Manaoag                      | Pangasinan.                      |
| Kirby, Donald M. Kirkpatrick, J. B. Kirtland, Annie S.                                                                                     | Ayuguitan<br>Penaranda       | Oriental Negros.<br>Nueva Ecija. |
| Kirtland, J. E. Knapp, Nellie E                                                                                                            | do                           | Do.                              |
| Knapp, Nellie E                                                                                                                            | Cuyo                         | Cuyo.                            |
| Amgnt, E.C                                                                                                                                 | 188.De18.                    | Occidental Negros.               |
| Knight, Sara C<br>Knights, Gertrude E                                                                                                      | City schoolsdo               | Manila.                          |
| Cnicolog I M                                                                                                                               | Laoag                        | Do.<br>Ilocos Norte.             |
| Kniseley, J. M.<br>Knoll, Ellen M.                                                                                                         | Calabanga                    | Camarines.                       |
| Knudson, J. C                                                                                                                              | Ravambang                    | Pangasinan.                      |
| K.ra.uss, J. M                                                                                                                             | Indan                        | Cavite.                          |
| Krauss, Mary                                                                                                                               | Cavite Viejo                 | Do.                              |
| Kuhn, Homer J                                                                                                                              | Camalig                      | Albay.                           |
| Latson, Elmer E                                                                                                                            | Basey                        | Paragua.<br>Samar.               |
| Lamson, H. G<br>Latson, Elmer E<br>Laughlin, Stewart                                                                                       | Cainta                       | Rizal.                           |
| LAWTONGO KTOGʻI                                                                                                                            | Sen Migrie!                  | Bulacan.                         |
| Lawson, J. B.<br>Lawton, Marion A                                                                                                          | Matalom                      | Leyte.                           |
| Lawton, Marion A                                                                                                                           | Malolos                      | Bulacan.                         |
| Lee, Emily Griggs                                                                                                                          | Bacolod                      | Occidental Negros.               |
| Lee, Samuel T                                                                                                                              | lloilo                       | Do.<br>Iloilo.                   |
| Leak W H                                                                                                                                   |                              |                                  |
| Leek, W. HLeepere, Mary E                                                                                                                  | San Pablo                    | Laguna.                          |
| Leek, W. H.<br>Leepere, Mary E.<br>Leonard, Richard.<br>Lewis, Opha C                                                                      | San Pablo                    | Laguna.<br>Cavite.<br>Bulacan.   |

List of American teachers and their respective stations, September 1, 1902—Continued.

| Name.                                                             | Town.                   | Province.                   |
|-------------------------------------------------------------------|-------------------------|-----------------------------|
| Lewis, W. A                                                       | Basey                   | Samar.                      |
| Lewton, Jennie M                                                  | Bogo                    | Cebu.                       |
| Lewton, W. W. Liddell, Elizabeth                                  | do                      | Do.                         |
| Lincoln, Bertha                                                   | Jolo                    | Il <b>o</b> ilo.<br>Jolo.   |
| Lindemann, A. W                                                   | Barili                  | Cebu.                       |
| Lieb Lonie H                                                      | Oznaniete               | Misamis.                    |
| Logan, Leo, jr                                                    | Malinao                 | Capiz.                      |
|                                                                   | Placer<br>Barugo        | Surigao.<br>Leyte.          |
| Lorentsen C.S.                                                    | Catananan               | Tayabas.                    |
| Loughrey, P. F. Low, Frank P.                                     | Catanauan<br>Tuguegarao | Cagayan.                    |
| Lucry, Michael                                                    | San Narciso             | Zambales,                   |
| Lurton Riencha                                                    | Surigao                 | Surigao.<br>Bulacan.        |
| Luther C M                                                        | Jasaan                  | Misamis.                    |
|                                                                   | City schools            | Manila.                     |
| Lutz, Laura<br>Lutz, W. E                                         | do                      | Do.                         |
| Lynch Grace                                                       | Iloilo                  | Iloilo.<br>Zamboanga.       |
| Lynch, Grace                                                      | do                      | Do.                         |
| Machado Dolores                                                   | Oslob                   | Cebu.                       |
|                                                                   | Dumarao                 | Capiz.                      |
| MacMullin, Edith.                                                 | Hagonoy<br>Namacpacan   | Bulacan.<br>Union.          |
| Magoon, Alice M                                                   | Iba                     | Zambales.                   |
| Magee, Chas. H Magoon, Alice M Manchester, L. B Manion, J. W      | School telegraphy       | Manila.                     |
| Manion, J. W.                                                     | Vigan                   | Ilocos Sur.                 |
|                                                                   | Dumanjugdo              | Cebu.<br>Do.                |
| Manning Roxana D. Marquardt, W. W. Martin, Isavene W.             | Tanauan                 | Leyte.                      |
| Martin, Isavene W                                                 | Candon                  | Ilocos Sur.                 |
| Matthews, W. R. Maxfield, B. L. Maxson, C. H                      | Gumaca                  | Tayabas.                    |
| Maxield, B. L                                                     | Guimbal                 | Iloilo.<br>Do.              |
| MCBee, John C                                                     | Camalaniugan            | Cagayan.                    |
| McCabe, H. M.<br>McCall, Olive L.                                 | Mandaue                 | Cebu.                       |
| McCall, Olive L                                                   | La Carldad              | Cavite.                     |
| McCarry, John J                                                   | Santo Tomas<br>Ormoc    | Union.<br>Leyte.            |
| McClintock, Samuel                                                | Cebu .                  | Cebu.                       |
| McCollough, Maxwell L                                             | Buenavista (Guimaras)   | Iloilo.                     |
| McCollough, Maxwell L                                             | Dagupan<br>Magdalena    | Pangasinan.                 |
| McConschie, L. G                                                  | Santa Rosa              | Laguna.<br>Do.              |
| McDonald, Clarence                                                | Bacon                   | Sorsogon.                   |
| McGee, Fannie                                                     | Tarlac                  | Tarlac.                     |
| McGovney, Dudley O                                                | Normal school           | Manila.                     |
| McGrew R J                                                        | City schools            | Do.<br>Tayabas.             |
| McGrew, B. J.<br>McKee, C. Romney.                                | Bacarra                 | Ilocos Norte.               |
| McKee, H. H                                                       | San Carlos              | Occidental Negros.          |
| McKee, Jessie H                                                   | do                      | Do.                         |
| McKellow, A.J                                                     | Siaton<br>Pila          | Oriental Negros.<br>Laguna. |
| McMillan, J. L                                                    | San Fernando            | Pampanga.                   |
| McMillan, J. L. McRae, John C.                                    | Naguilian               | Union.                      |
| McReynolds, J. A                                                  | Sara<br>San Fernando    | Conception.<br>Pampanga.    |
| McVay, Sara L                                                     | do                      | Do.                         |
| McVay, 8.8. McVenn, Gertrude E                                    | Nueva Caceres           | Camarines.                  |
| Mead, H.S                                                         | Panitan                 | Capiz.                      |
| Meally, R. M<br>Medlar, O. S                                      | Aringay Alang-Alang     | Union.<br>Leyte.            |
| Melom, C. M.                                                      | Cabugao                 | Ilocos Sur.                 |
| Mercer, Geo. E                                                    | Cadiz Nuevo             | Occidental Negros.          |
| Mercer, Geo. E<br>Meyer Chas. C                                   | Taytay                  | Rizal.                      |
| Miller, Alice M                                                   | Iligan<br>San Izidro    | Misamis.                    |
| Miller, Arch. W                                                   | Carmona                 | Nueva Ecija.<br>Cavite.     |
| Miller, John M                                                    | Badian                  | Cebu.                       |
| Miller, S. A                                                      | Rosales                 | Pangasinan.                 |
| Miller, Verne E                                                   | Santa Cruz              | Ilocos Sur.<br>Batangas.    |
| Milligan, S. 8                                                    | Cebu                    |                             |
| Millington, Wm. H                                                 | Oton                    | Iloilo.                     |
| Mills Marion                                                      | Iloilo                  | Do.                         |
| Mitchell, E. Winifred                                             | Nueva Caceres           | Camarines.<br>Nueva Ecija.  |
| Mitchell' John P                                                  |                         |                             |
| Mitchell, John R                                                  |                         | Ilocos Sur.                 |
| Mitchell, John R. Mitchell, Mary H. Mitchell, Sidney K Mize, C. A | Vigan<br>San Roque.     | Ilocos Sur.<br>Cavite.      |

List of American teachers and their respective stations, September 1, 1902—Continued.

| Name.                                               | Town,                   | Province.                       |
|-----------------------------------------------------|-------------------------|---------------------------------|
| Montavon, William F                                 | Siniloan                | Laguna.                         |
| Montgomery, D. C                                    | Dumaguete               | Oriental Negros.                |
| Montgomery, Eva<br>Moon, R. L                       | San Jacinto (Ticao)     | Do.<br>Masbate.                 |
| Moore, Blaine F<br>Moore, Carl M                    | Calapan<br>Gigaquit     | Mindoro.                        |
| Moore. G. W                                         | Milagros                | Surigao.<br>Masbate.            |
| Morgan, Louis C                                     | PiddígBatangas          | Ilocos Norte.                   |
| Morrill, G. P<br>Morrow, Horace E                   | Aparri                  | Batangas.<br>Cagayan.           |
| Mossman, Ethel C                                    | Pasig                   | Rizal.<br>Bulacan.              |
| Mount, Lucy                                         | Lucena                  | Tayabas.                        |
| Muerman, J. C                                       | do<br>Lapog             | Do.<br>Ilocos Sur.              |
| Muerman, J. C<br>Mullen, C. N<br>Murdoch, Estella M | Zamboanga               | Zamboanga.                      |
| MINPORT IC.                                         | San Juan de Guimba      | Nueva Ecija.<br>Antique.        |
| Murphy, H. H. Myers, D. J. D. Myers, Mary I         | Loog (Tablas)           | Rombion.                        |
| Myore Mendo M                                       | Iloifodo                | Iloilo.<br>Do.                  |
| Nason, W. C                                         | Narvacan                | Ilocos Sur.                     |
| Neal, B. E.<br>Neal, O. L.                          | Binalonando             | Pangasinan.<br>Do.              |
| Neale, Anna J<br>Neale, Charlotte E                 | City schools            | Manila.<br>Cavite.              |
| Neelv. Robert H                                     | Cavite Paranague        | Rizal.                          |
| Neibert, H. E.<br>Neilson, P. D.                    | Navotas                 | Leyte.<br>Rizal.                |
| Nelson, Lucinda P                                   | City schools            | Manila.                         |
| Newsom, Levona P                                    | Lingayendo              | Pangasinan.<br>Do.              |
| Newsom, S. C.<br>Nichols, Wilford W                 | Alimodia                | Iloilo.                         |
| Nigg, Chas<br>Nihill, Thos. J                       | Angat<br>Liloan         | Bulacan.<br>Cebu.               |
| Noble, H. Lawrence                                  | Baleno                  | Masbate.                        |
| O'Brien, EdwardOdlum, S. T                          | Odiongan (Tablas)       | Rombion.<br>Ilocos Sur.         |
| Odlum, S. T. O'Donnell, John J., jr. O'Hara, James  | Licab                   | Nueva Ecija.<br>Rizal.          |
| Oliver, E. W                                        | City schools            | Manila.                         |
| Olson, C. W                                         | San Jose.<br>Vigan      | Nueva Ecija.<br>Ilocos Sur.     |
| O'Reilly, G. A<br>O'Reilly, Peter S                 | do                      | Do.                             |
| Orsborn, Geo. E                                     | Nagcarlang<br>Balinao   | Laguna.<br>Zambales.            |
| Osborn, J. W<br>Paddock, Nina H                     | Angeles                 | Pampanga.<br>Manila.            |
| Palmer, C. B                                        | Jimamaylan              | Occidental Negros.              |
| Palmer, Geo. M<br>Park, Julia                       | Porac<br>Calasiao       | Pampanga.<br>Pangasinan.        |
| Parker, Edward A                                    |                         | Cebu.                           |
| Parker, Elliott                                     | Barugo<br>Capiz         | Leyte.<br>Capiz.                |
| Parker, Luther<br>Parkes, Walter G                  | Arayat<br>Calamba       | Pampanga.<br>Laguna.            |
| Parkin, H. A                                        | Trade school            | Manila.                         |
| Parkin, S. Edna                                     | City schools            | Do.<br>Laguna.                  |
| Parks, A. W. Parsons, Guy W                         | Uson                    | Masbate.                        |
| Patrick, Clarence<br>Patterson. M. J                | Vigan.<br>Tagbilaran    | Ilocos Sur.<br>Bohol.           |
| Patterson, M. J. Patterson, Mrs. A. C.              | do<br>La Carlota        | Do.                             |
| Paxton, E. S<br>Peabody, C. A                       | Mabalacat               | Occidental Negros.<br>Pampanga. |
| Pearson, Abby B                                     | San Carlos              | Pangasinan.<br>Oriental Negros. |
| Perkins D. R.                                       | Tetuan                  | Zamboanga.                      |
| Perry, C. A.<br>Perry, Julia W.                     | Kombiondo               | Rombloh.<br>Do.                 |
| Pesnick, Frank                                      | Albay                   | Alpay.                          |
| Pettit, W. W. Pfortner, Carolyn.                    | Norzagaray<br>Paranaque | Bulacan.<br>Rizal.              |
| Phillips, Ernest C                                  | City schools            | Manila.<br>Batangas.            |
| Pierson, Chas. J                                    | Magarao                 | Camarines.                      |
| Pitcher, A. L                                       | Lubao                   | Pampanga.<br>Laguna.            |
| Pointer, W. J. Polley, Mary E Potter, Jeff D        | Santa Barbara           | Ilo <b>í</b> lo.                |
| Powell. A. B.                                       | Zamboanguita<br>Bulaçan | Oriental Negros.<br>Bulacan.    |
| Preuitt, W. A.                                      | Malolos                 | Dō,                             |

# List of American teachers and their respective stations, September 1, 1902-Continued.

| Name.                                                                                  | Town.                   | Province.                       |
|----------------------------------------------------------------------------------------|-------------------------|---------------------------------|
| Price, Stella                                                                          | Bacolod                 | Occidental Negros.              |
| Priestley, Bessie B                                                                    | Iriga                   | Camarines.                      |
| Priestlev H I                                                                          | do                      | Do.                             |
| Pruitt, George E                                                                       | Posorrubio              | Pangasinan.                     |
| Purcell, Margaret A                                                                    | LaguanSilay             | Samar.                          |
| Piltnem ('hea k'                                                                       | Iba.                    | Occidental Negros.<br>Zambales. |
| Rand Philanda                                                                          | Silay                   | Occidental Negros.              |
| Randall, Thomas C                                                                      | Bulan                   | Sorsogon.                       |
| Randall, Thomas C. Read, Florence                                                      | Hagonoy                 | Bulacan.                        |
| Read, J. Anabel                                                                        | Ilollo                  |                                 |
| Read, J. M                                                                             | Majajay                 | Laguna.                         |
| Reed, Mrs. Grace P.                                                                    | Iloflo                  | llollo.<br>Manila.              |
| Reed. Harry E                                                                          | Juban                   | Sorsogon.                       |
| Reed, Harry E                                                                          | Calerian                | Pangasinan.                     |
| Reger, Roy                                                                             | Caloocan                | Rive                            |
| Reger, Roy Reifenrath, Minnie A Reimold, O. 8 Rennell, John W                          | City schools            | Manila.                         |
| Reimold, O.S                                                                           | Tarlac                  | Tarlac.                         |
| Reynolds, Dora                                                                         | Normal school<br>Naga   |                                 |
| Reynolds James J                                                                       | Guiuan                  |                                 |
| Rhodes, T. H                                                                           | City schools            | Manila.                         |
| Rinker, T.O                                                                            | Maribojoc               | Bohol.                          |
| keynolds, Jora<br>Reynolds, James J<br>Rhodes, T. H<br>Rinker, T. O.<br>Risdon, Wm. N. | Bogo                    | Cebu.                           |
| Ditchia Basel A                                                                        | oan Joaquin             | Ilollo.                         |
| Roach, Minnie                                                                          | do                      | Do.<br>Rizal.                   |
| Roane, W. T.                                                                           | Tagbilaran              | Bohol.                          |
| Roane, W. T. Roberts, Edward C.                                                        | Vintar                  | Ilocos Norte.                   |
| Roberts, H. W                                                                          | Bangued                 | Abra.                           |
| Roberts, S. E                                                                          | Tayug<br>Nueva Valencia | Pangasinan.                     |
| Robertson, Frank                                                                       | Nueva Valencia          | Oriental Negros.                |
| Robertson, J. Benjamin Rockwell, Loren H Rodwell Loren                                 | BagabagIloilo           | Nueva Viscaya.<br>Iloilo.       |
| Rodwell Jessie                                                                         | Tuguegarao              | Cagayan.                        |
| Rodwell, Jessie<br>Rodwell, W. W                                                       | do                      | Do.                             |
| Rocers Lalls R                                                                         | Taal                    | Batangas.                       |
| Dogora Marion K                                                                        | Iba                     | Zambales.                       |
| Rosenkrans, Wm. R<br>Ross, Chas. J<br>Ross, Mae I                                      | Balaoan                 | Union.                          |
| Ross Mae I                                                                             | Santa BarbaraLucban     | Iloilo.<br>Tayabas.             |
| Ross, Mira B                                                                           | Normal school           | Manila.                         |
| Ross Wm A                                                                              | Luchen                  | Tayabas.                        |
| Rouech, Ella<br>Rubio, Natividad i'                                                    | San Roque               | Cavite.                         |
| Rubio, Natividad i'                                                                    | City schools            | Manila.                         |
| Russell, H. C.<br>Salmon, Rena M.                                                      | San Nicolas<br>Molo     | llocos Norte.<br>Iloilo.        |
| Sephorn Arnold M                                                                       | Cabatuan                | Do.                             |
|                                                                                        | Casiguran               | Sorsogon.                       |
| Sargent, Nina F. Sargent, Perry L. Satterthwaite, G. W.                                | Paniqui                 | Tarlac.                         |
| Sargent, Perry L                                                                       | dô                      | Do.                             |
| Schell, C. D.                                                                          | Dagami<br>Gapan         |                                 |
| Schell, Edith C.                                                                       | do                      | Nueva Ecija.<br>Do.             |
| Schiller G R                                                                           | APPRO                   | Cebu.                           |
| Schneider, E. E.<br>Schwindt, W. A.<br>Scott, Clinton C.                               | SangayGinigaran         | Camarines.                      |
| Schwindt, W. A                                                                         | Ginigaran               | Occidental Negros.              |
| Scouler I F                                                                            | Ilollo                  | Iloilo.<br>Capiz.               |
| Scoulier, J. F.<br>Scruton, W. J.<br>Sebree, Nellie B.                                 | Pasig                   | Rizal.                          |
| Sebree, Nellie B.                                                                      | City schools            | . Manila.                       |
| Seidensticker, Lisette<br>Sercombe, Winifred                                           | San Jose                | Antique.                        |
| Sercombe, Winifred                                                                     | San Fernando            | Union.                          |
| Sharp, EdwardShattuck, F. A                                                            | Calape                  | Bohol.                          |
| Shelton Horace H                                                                       | Pidigan<br>Iriga        | Comerines                       |
| Shelton, Horace H                                                                      | Taclohan                | Levte                           |
| Sherman, John C                                                                        | Tacloban<br>Cabatuan    | Ilollo.                         |
| Sherrard, H. H                                                                         | Lipa                    | Batangas.                       |
| Shoens, Geo. T                                                                         | Capiz                   | Capiz.                          |
| Shortess, E.S                                                                          | Masbate                 | Masbate.                        |
| Siffert, Paul ASimpson, C. H                                                           | Manaoag                 | Pangasinan.<br>Tlocos Sur.      |
| Sison, José B                                                                          | Lingayen                | Pangasinan                      |
| Sison, José B<br>Skiff, Vernon E                                                       | Baoang.                 | Union.                          |
| Skinner, Asa L                                                                         | Concepcion              | Iloilo.                         |
| Small, A. L.<br>Small, Arthur N.                                                       | Enrile                  | Cagavan.                        |
| Smail, Arthur N                                                                        | San Enrique             | Occidental Negros.              |
| Smith Joseph                                                                           | Tumauini                | Isabela.<br>Ilocos Sur.         |
| Smith, Joseph<br>Smith, Martha H                                                       | Mashate                 | Masbate.                        |
|                                                                                        |                         | 1                               |

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List of American teachers and their respective stations, September 1, 1902-Continued.

| Name.                                                      | Town.                                 | Province.                    |
|------------------------------------------------------------|---------------------------------------|------------------------------|
|                                                            | -                                     |                              |
| Smith, Nelson C                                            | Pontevedra                            | Occidental Negros.           |
| Smith, Reginald F<br>Smith, W. F                           | Bontoc                                | Capiz.<br>Bontoc.            |
| Smoyer, Jesse S                                            | Baganga<br>Narvacan                   | Surigao.<br>Ilocos Sur.      |
| Sollman Florence H.                                        | City schools                          | Manila.                      |
| Spalding, Gates L                                          | Barotac Nueva<br>Cuyo                 | Iloilo.<br>Cuyo.             |
| Spicer, Frank W                                            | Macabebe                              | Pampanga.                    |
| Spicer, Mabel A                                            | Candaba.<br>City schools              | Do.<br>Manila.               |
| Stafford, B. L                                             | Amblan                                | Oriental Negros.             |
| Stallings, R. E. Staunton, Mrs. E. M                       | Bongabon                              | Nueva Ecija.<br>Cebu.        |
| Staunton, John A                                           | do                                    | Do.                          |
| St. Clair, Geo. W                                          | Tobaco<br>Cagayan                     | Albay.<br>Misamis.           |
| Steele, Maude L.<br>Stein, F. W., jr.<br>Stein, Mrs. F. W. | do                                    | Do.                          |
| Stein, Mrs. F. W                                           | Cabuyaodo                             | Laguna.<br>Do.               |
| Stephens S. R.                                             | Pulilan                               | Bulacan.                     |
| Stevenson, Genevieve                                       | Tigbauan                              | Concepcion.<br>Iloilo.       |
| Stickney, Samuel Stinard, Jesse F St. John, Guy B          | Goa.<br>Talisayan                     | Camarines.<br>Misamis.       |
| St. John, Guy B.                                           | Iloilo                                | Iloilo.                      |
| St. John, Maude                                            | Binmaley                              | Do.<br>Pangasinan.           |
| Stockton, Raymond                                          | do                                    | _ Do.                        |
| Stone, Chas. H                                             | Cuyo                                  | Cuyo.<br>Manila,             |
| Stowell, B. D<br>Strong, W. F                              | Las Paz                               | Abra.                        |
| Strong, W. F                                               | Balamban<br>Dagami                    | Cebu.<br>Leyte.              |
| Sullivan, C. J                                             | Pilar                                 | Bataan.                      |
| Summers, Geo. R                                            | Cauayan<br>Ivisan                     | Ilocos Sur.<br>Capiz.        |
| Tackett, Oliver P Tarbell, J. E                            | Santa<br>Paoay                        | Ilocos Sur.<br>Ilocos Norte. |
| Tash, Harry A                                              | Milimao                               | Albay.                       |
| Taylor, Bessie<br>Taylor, R. W                             | Balanga<br>San Fernando               | Bataan.<br>Union.            |
| Taylor, R. W Taylor, Thos. J Teall, Alice L                | Jolo<br>Mambajao                      | Jolo.<br>Misamis.            |
| Tean, K. J                                                 | do                                    | Do.                          |
| Theobald, H. C. Thomas, Bart E                             | Batangas<br>Cabangan Viejo<br>Misamis | Batangas.<br>Isabela.        |
| Thomas, H. E. S. Thomas, Mrs. H. E. S.                     | Misamisdo                             | Misamia.                     |
| Thomas, L.S.                                               | Sacras                                | Do.<br>Do.                   |
| Thomas, L.S                                                | Aparri<br>City schools<br>Pulupandan  | Cagayan.<br>Manila.          |
| Thomas, S. P. R. Thompson, Eastwood P. Thomson, Dora       | Pulupandan                            | Occidental Negros.           |
| Thomson, Dora<br>Thomson, T. W                             | San Isidro<br>do                      | Nueva Ecija.<br>Do.          |
| Tibbits, Jennie M                                          | Malabon                               | Rizal.                       |
| Tidwell, A. S.<br>Torchiani, Ida                           | Samal<br>Rosario                      | Bataan.<br>Cavite.           |
| Townsend, Henry S                                          | Zamboanga<br>Zamboanga                | Zamboanga.<br>Zamboanga.     |
| Trace, Helen                                               | Balavan                               | Batangas.                    |
| Trace, Russell Tredway, E. E.                              | do<br>Jimalalud                       | Do.<br>Oriental Negros.      |
| Tremner George                                             | Carcar                                | Cebu.                        |
| Tremper, Metta I. True, Evelyn M                           | Normai school.                        | Do.<br>Manila.               |
| Turner, E.GTurner, Lillie A                                | Iloilo                                | Iloilo.<br>Do.               |
| Turpin, Jere                                               | Batac                                 | Ilocos Norte.                |
| Udell, Minerva<br>Usher, Daisy I                           | Nueva Caceres                         | Camarines.<br>Manila.        |
| Vaile, R. B.<br>Vain, W. F.                                | Dolores<br>Santa Cruz                 | Abra.<br>Cavite.             |
| Valentine. C. V                                            | Gerona                                | Tarlac.                      |
| Vallance, Chas. AVan Buskirk, Ida May                      | Sibonga<br>City schools               | Cebu.<br>Manila.             |
| Van Nuvs. Fresenius                                        | Cabanatuan                            | Nueva Ecija.                 |
| Van Schaick, Guy<br>Vaughn, Mrs. A. B                      | Cagayan<br>Guagua                     | Misamis.<br>Do.              |
| Vedder, G. CVickers, James C                               | Santiago                              | Ilocos Sur.<br>Manila.       |
| Vogel, Daisy M                                             | Baliuag                               | Bulacan.                     |
|                                                            |                                       |                              |

List of American teachers and their respective stations, September 1, 1902—Continued.

| Name.                          | Town.                  | Province.              |
|--------------------------------|------------------------|------------------------|
| ogel, Ella King                | Baliuag                | Bulacan.               |
| Wagenblass, H. M               | Naguitian              | Isabela.               |
| Vagg, F. P                     | Palanqui               | Albay.                 |
| Wagner, A. H                   | Morong                 | Rizal.                 |
| Wahab, Abdul                   | Jolo                   | Jolo.                  |
| Valk, Geo. E                   | Romblon                | Romblon.               |
| Valker, Robert P               | Argaodo                | Cebu.                  |
| Valker, Mrs. A. A              | Boac                   | Do.<br>Marinduque.     |
| Valton, C. E. A.               | Magsingal              | Ilocos Sur.            |
| Vardall, R. H                  | Mauban                 | Tayabas.               |
| Varren, James S                | Manapla                | Occidental Negros.     |
| Varwick, Lila G                | Santa Maria            | Zamboanga.             |
| Vatson, J. C                   | Lallo                  | Cagayan.               |
| Vatson, Mrs. J. C              | Lalla                  | Do.                    |
| Vebb, Carrie E                 | Pasay                  | Rizal.                 |
| Webb, J. H                     | do                     | Do.                    |
| Webb, Minnie                   | Batangas               | Batangas.              |
| Webster, E. E.                 | Dauin                  | Oriental Negros.       |
| Wedge, Truman H                | Boac                   | Marinduque.            |
| Wedgeworth, W. A               | Canaman                | Camarines.             |
| Weeks, Leslie A                | Tubso                  | Union.                 |
| Weise, Chas. A                 | Lubang Islands         | Cavite.                |
| Welch, F. E                    | Dalaguete              | Cebu.                  |
| Welch, Sophie W                | do                     | Do.                    |
| Wellington, I. R               | Libog                  |                        |
| Wells, Jessie                  | Bacolor                | Pampanga.              |
| Wells, Rex W                   | do                     | _ Do.                  |
| Whitaker, Emily L              | Isabela de Basilan     | Zamboanga.             |
| Whitaker, John H               | do                     | Do.                    |
| White, Agnes                   | San Carlos             | Pangasinan.            |
| White, Frank R                 | Tarlac                 | Tarlac.                |
| White, H. C<br>Whiting, George | San Carlos             | Pangasinan.<br>Cavite. |
| Whiting, R. E                  | Irocin                 | Sorsogon.              |
| Wilcox, E. M                   | Gumobatan              | Albay.                 |
| Wilkie, Isabel J               | Cebu                   | Cebu.                  |
| Wilkins, Lydia K               | Iligan                 | Misamis.               |
| Wilkinson, Lois                | Cavite                 | Cavite.                |
| Williams, Edward               | Dagara                 | Albay.                 |
| Williams, Martha P             | Santa Maria            | Ilocos Sur.            |
| Williamson, Miss K. P          | San Fernando           | Pampanga.              |
| Willitts, Florence             | Langaran               | Misamis.               |
| Wilson, Geo. E                 | Cava                   | Union.                 |
| Winkleman, Chas. L             | Camiling               | Tarlac.                |
| Wise, Henry                    | Bacnotan               | Union.                 |
| Wise, May S                    | do                     | Do.                    |
| Wogan, H                       | Santa Cruz             | Laguna.                |
| Wogan, Mrs. H                  | do                     | Do.                    |
| Wood, Mabel G                  | City schools           | Manila.                |
| Wood, Orville V                | Santa Cruz             | Davao.                 |
| Wood, Walter F                 | Piña Blanca            | Cagayan.               |
| Woodard, F. M                  | San Fernando (Sibuyan) | Romblon.               |
| Wright, Ben F                  | Masbate                | Masbate.               |
| Wright, Geo. H                 | Ilagan                 | Leyte.<br>Isabela.     |
| Yonce, G. V                    | Santa Ana              | Pampanga.              |
| Young, Katherine M             | Surigao                | Surigao.               |
| Zumstein, Jeanette             | Nagcarlang             |                        |

### Ехнівіт В.

List showing location of all public schools in the Philippine Archipelago, the number of public schools in each province, and the number of native and American teachers employed.

#### DIVISION NO. 1.

|                           |                                       | Numbero | f teachers.    |
|---------------------------|---------------------------------------|---------|----------------|
| School.                   | Address.                              | Native. | Ameri-<br>can. |
| CITY OF MANILA.           |                                       |         |                |
| Binondo first, boys       | 177 Madrid street                     | 7       | 1              |
| Binondo first, girls      | do                                    | 8       | 1              |
| Binondo second, boys      | 160 San Jose street                   | 5       | 1              |
| Binondo second, girls     | 209 San Jacinto street                | 8       | 1              |
| Binondo third, girls      | 149 San Jose street                   | 2       | 1              |
| Concepcion, boys          | 45 San Marcelino, interior            | 2       | ն ,            |
| Concepcion, girls         | do                                    | 2       | ) ·            |
| Ermita, boys              | 27 Galera street                      | 3       | 1              |
| Ermita, girls             | 136 Real street                       |         | 1              |
| Intramuros                | 172 Victoria street                   |         | 1              |
| Malate, boys              | 471 Plaza de Malate                   |         | 1              |
|                           | do                                    | 2       | 1              |
| Paco, boys                | 396 Real street                       | 4       | 1              |
| Paco, girls               | 322 Real street                       | 2       | 1              |
| Pandacan, boys            | Confluence Concordia Creek and Pasig. | 3       | 1              |
|                           | do                                    | 4       | 1              |
| Quiapo, boys              | 41 San Pedro street                   | 4       | 2              |
| Quiapo, girls             | Crespo street, Tribunal building      | 4       | 1              |
| Santa Ana, boys           | Santa Ana                             | 3       | 1              |
| Santa Ana, girls          | Santa Ana                             | 1       | 1              |
| Santa Cruz, boys          | 136 Dulumbayan                        |         | 1              |
| Santa Cruz, girls         | 208 Dulumbayan                        | 4       | 1              |
| Sampaloc, boys            | 45 Alix street                        | 7       | 1              |
|                           | do                                    |         | 1              |
| Santa Mesa, boys          | 446 Santa Mesa street                 |         | 1              |
| Santa Mesa, girls         | do                                    | 3       | 1              |
| San Miguel, boys          | 58 Novalichez street                  | 5       | ' 1            |
| San Miguel, girls         | 87 Novalichez street                  |         | 1              |
| Singalong, boys           | 19 Singalong street                   |         | 1              |
| Singalong, girls          | 20 Singalong street                   | 2       | ! 1            |
| Tondo first, boys         | 316 Sagunto street                    |         | 1              |
| Tondo first, girls        | 203 Plaza Leon XIII street            |         | 1              |
| Tondo second, girls       | 340 Sagunto street                    |         | 1              |
| Tondo grammar, boys       | 525 Lemery street                     | 8       | 1              |
| Tondo grammar, girls      | do                                    | 5       | 1              |
| Chinese school            | 72 Asuncion street                    | 2       | 1              |
| Barrio school             | Beata                                 |         |                |
| . Do                      | Gagalanging                           | 2       |                |
| American grammar          | 172 Victoria street                   |         | , 9            |
| Sampaloc grammar          | 45 Alix street                        |         | 2              |
| Tondo grammar             |                                       |         |                |
| San Lazaro Leper Hospital | San Lazaro                            |         | 1              |
| Drawing teachers          |                                       | 2       |                |
| Total                     |                                       |         |                |
| Total                     |                                       | 145     | · 49           |

Number of schools, 42.

List showing location of all public schools in the Philippine Archipelago, the number of public schools in each province, and the number of native and American teachers employed—Continued.

### SUMMARY OF ALL SCHOOLS.

| Num-<br>ber of<br>divi-<br>sion. | Province.                                                                        | Division super-<br>intendents. | Division clerks. | Deputy division<br>superintendents. | Schools.       | Native teachers. | American teach-<br>ers. |
|----------------------------------|----------------------------------------------------------------------------------|--------------------------------|------------------|-------------------------------------|----------------|------------------|-------------------------|
| II.                              | City of Manila                                                                   | 1<br>1                         | 1                | 1<br>1<br>1                         | 42<br>70<br>31 | 145<br>117<br>44 | 49<br>87<br>14          |
| III                              | Province of Antique Province of Occidental Negros Province of Oriental Negros    | 1                              |                  | 1                                   | 42<br>72<br>51 | 68<br>83<br>109  | 10<br>29<br>22          |
| ıv                               | Province of Cebu                                                                 | 1                              | į                | i                                   | 123<br>51      | 168<br>62        | 40<br>7                 |
| vi                               | Province of Leyte                                                                | ī                              | i                |                                     | 78             | 111<br>18        | 29<br>10                |
| VII                              | Province of Cotabato                                                             | 1                              | i                | <b>;</b> -                          | 3<br>1 31      | 5<br>37          | 8<br>14                 |
|                                  | Province of Dapitan                                                              |                                |                  | 1                                   | 14<br>20       | 14<br>20         |                         |
|                                  | Province of Misamis Jolo Archipelago                                             |                                | ļ                | i                                   | 69<br>6        | 72<br>5          | 24<br>4                 |
|                                  | Province of Surigao                                                              | ' - <b></b> -                  |                  | l<br>1                              | 30<br>21       | 33<br>23         | 8<br>10                 |
| VIII                             | Province of Albay. Province of Camarines                                         | 1                              |                  | i                                   | 33<br>37       | 36<br>38         | 19<br>25                |
| ıx                               | Province of Sorsogon. Province of Bataan                                         |                                |                  | î                                   | 19<br>15       | 19<br>27         | 9<br>11                 |
|                                  | Province of Bulacan                                                              |                                |                  | î                                   | 95<br>84       | 108<br>113       | 25<br>29                |
| x                                | Province of Pangasinan Province of Tarlac                                        | 1                              | 2                | i                                   | 115<br>30      | 181              | 29<br>12                |
| жі                               | Province of Zambales                                                             |                                | 1                | î                                   | 21<br>37       | 44<br>63         | 16<br>16                |
|                                  | Province of Nueva Vizcaya                                                        |                                | 1                |                                     | 17             | 84<br>1          | 6                       |
| XII                              | Province of Benguot Province of Ilocus Sur                                       | 1                              | 1                | 1                                   | 9<br>82        | 1<br>153         | 9<br>26                 |
|                                  | Province of Lepanto                                                              |                                |                  | i                                   | 62             | 101              | 17<br>17                |
| XIII                             | Province of Abra<br>Province of Bontoc                                           | 1                              | 1                | 1                                   | 15<br>2        | 26<br>2          | 7                       |
| XIV                              | Province of Ilocos Norte                                                         |                                |                  | ····i                               | 28<br>80       | 70<br>59         | 19<br>19                |
| xv                               | Province of Cagayan Province of Isabela. Province of Batangas Province of Cavite | i                              | <u>i</u> -       | 1                                   | 45<br>39       | 36<br>48         | 8<br>21                 |
|                                  | Province of Tayabas                                                              |                                | ·                | 1                                   | 47<br>36       | 52<br>51         | 29<br>20                |
| XVI                              | Province of Laguna                                                               | 1                              | 1                | 1                                   | 32<br>49       | 55<br>78         | 20<br>82                |
| XVII                             | Province of Marinduque Province of Mashate                                       |                                | 1                | 1                                   | 6<br>17        | 22               | 6<br>17                 |
|                                  | Province of Rombion                                                              |                                |                  | 1                                   | 19             | 23               | 16                      |
|                                  | Total Nautical school, Manila Normal school, Manila                              | 17                             | 14               | 36                                  | 1,835          | 2,623            | 788<br>4                |
|                                  | Trade school, Manila                                                             |                                | ·                |                                     |                |                  | 13<br>5                 |
|                                  | Agricultural school, Negros                                                      |                                |                  |                                     | 1 005          |                  | 1                       |
|                                  | Grand total                                                                      | 17                             | 14               | 36                                  | 1,835          | 2,625            | 806                     |

### EXHIBIT C.

# Appointments from United States.

| Name.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Residence.                                                                                                                                                                                                                                                                                                                                                                                                            | Salaf                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| September, 1901.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                |
| arberry, Thos                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Springfield, Ill                                                                                                                                                                                                                                                                                                                                                                                                      | \$1,                                                           |
| amithers S.S.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Como Miss                                                                                                                                                                                                                                                                                                                                                                                                             | 1                                                              |
| avis, Miss Janet L                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Virginia City, Mont                                                                                                                                                                                                                                                                                                                                                                                                   | 1,                                                             |
| avis, Miss Janet L<br>unn, Jas. J                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 419 West Fifty-first street, Chicago                                                                                                                                                                                                                                                                                                                                                                                  | 1,<br>1,<br>1,                                                 |
| linin, as. John H riffith, M. E. all, H. C. eavey, Wm. P ughes, J. L evering, N. L                                                                                                                                                                                                                                                                                                                                                                                                                                             | South Boston, Mass                                                                                                                                                                                                                                                                                                                                                                                                    | 1,                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | San Jose, Cal.  Menlo Park, Cal.  South Brooklyn, N. Y.  Memphis, Tenn.  Redlands, Cal.  Tacoma, Wash.  San Jose, Cal.  867 South Central Park avenue, Chicago.  New Orleans, La.  20 Pearl street, San Francisco, Cal.  Moscow, Idaho.                                                                                                                                                                               | 1,                                                             |
| Sever Wm P                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | South Renoklyn N V                                                                                                                                                                                                                                                                                                                                                                                                    | 2,<br>1,<br>1,                                                 |
| ughes J. L.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Memphia Tenn                                                                                                                                                                                                                                                                                                                                                                                                          | î.                                                             |
| evering, N. L                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Redlands, Cal                                                                                                                                                                                                                                                                                                                                                                                                         | 1.                                                             |
| anning, Harold M<br>cCabe, Harry M                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Tacoma, Wash                                                                                                                                                                                                                                                                                                                                                                                                          | ī,<br>1,                                                       |
| cCabe, Harry M                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | San Jose, Cal                                                                                                                                                                                                                                                                                                                                                                                                         | 1,                                                             |
| enren. Kaw. J                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 867 South Central Park avenue, Chicago                                                                                                                                                                                                                                                                                                                                                                                | 1,                                                             |
| ichel, Georges A iller, John M                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | New Urieans, La                                                                                                                                                                                                                                                                                                                                                                                                       | ī,<br>1,                                                       |
| norman Mrs I C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Moreow Idebo                                                                                                                                                                                                                                                                                                                                                                                                          | 1,                                                             |
| uerman, Mrs. J. Culcahy, Matthew F                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                       | 1.                                                             |
| ash. Joseph H                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Hall Moon Bay. Cal                                                                                                                                                                                                                                                                                                                                                                                                    | î.                                                             |
| ihill, Thos. J                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | San Jose, Cal                                                                                                                                                                                                                                                                                                                                                                                                         | 1,<br>1,<br>2,<br>2,                                           |
| Hanlon, R. J                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 692 Farwell avenue, Milwaukee                                                                                                                                                                                                                                                                                                                                                                                         | 2,                                                             |
| Reilly, G. A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1029 Ellis street, San Francisco, Cal                                                                                                                                                                                                                                                                                                                                                                                 | 2,                                                             |
| Reilly, Peter 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 136 Phelan Building, San Francisco, Cal                                                                                                                                                                                                                                                                                                                                                                               | 1,<br>1,<br>1,                                                 |
| unien John C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ozo Eddy street, San Francisco, Cal                                                                                                                                                                                                                                                                                                                                                                                   | <u>;</u> ,                                                     |
| vere Welter M                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Pullman Wesh                                                                                                                                                                                                                                                                                                                                                                                                          | 1,                                                             |
| ulcahy, Matthew F sash, Joseph H ihill, Thos. J Hanlon, R. J Reflly, G. A Reflly, G. A Reflly, Peter S uinlan, John C coane, W. T vvage, Walter M Illivan, C. J                                                                                                                                                                                                                                                                                                                                                                | San Jose, Cal.  692 Farwell avenue, Milwaukee  1029 Eillis street, San Francisco, Cal.  136 Phelan Building, San Francisco, Cal.  525 Eddy street, San Francisco, Cal.  Oxford, Miss.  Puilman, Wash  152 North Clark street, Chicago.  Santa Clara, Cal.  Dorchester, Nebr.  207 Clay street, Topeka, Kans.  Howell, Ohio.  Charlottesville, Va.                                                                     | ī'                                                             |
| illivan, C. J<br>hompson, C. A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Santa Clara. Cal                                                                                                                                                                                                                                                                                                                                                                                                      | î,<br>1,<br>1,                                                 |
| race. Russell                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Dorchester, Nebr                                                                                                                                                                                                                                                                                                                                                                                                      | ī,                                                             |
| uckerman, Miss Dorothy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 207 Clay street, Topeka, Kans                                                                                                                                                                                                                                                                                                                                                                                         | -•                                                             |
| urner, Mrs. L. A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Howell, Ohio                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                |
| irginia, University of, 1 ap                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Charlottesville, Va                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                |
| pointee.<br>ilson, Elizabeth M                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Savannah, Ga                                                                                                                                                                                                                                                                                                                                                                                                          | 1,                                                             |
| October, 1901.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                |
| •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                       | _                                                              |
| bel, Wm                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Odon, Ind                                                                                                                                                                                                                                                                                                                                                                                                             | 1,                                                             |
| dams, A. Hiken, W. E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Cnester, Pa                                                                                                                                                                                                                                                                                                                                                                                                           | . ţ,                                                           |
| llbritten, R. A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Chester, Pa. Benson, Vt. Huntingdon, Tenn                                                                                                                                                                                                                                                                                                                                                                             | î,<br>1,<br>1,                                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                |
| ndrews, C. E rmstrong, E. T verill, A. G scon, John                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Warrensburg, Mo                                                                                                                                                                                                                                                                                                                                                                                                       | 1,<br>1,<br>1,                                                 |
| rmstrong, E. T                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | . Adrian, Mich                                                                                                                                                                                                                                                                                                                                                                                                        | 1,                                                             |
| verill, A.G                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Calais, Me                                                                                                                                                                                                                                                                                                                                                                                                            | 1,                                                             |
| scon, John                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Cambridge, Mass                                                                                                                                                                                                                                                                                                                                                                                                       | 1,                                                             |
| arlet, Louis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                       | 1.                                                             |
| A TP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Williamsville, N. Y                                                                                                                                                                                                                                                                                                                                                                                                   | 7,                                                             |
| агту, А. Е                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Omaha, Nebr                                                                                                                                                                                                                                                                                                                                                                                                           | 1,                                                             |
| arty, A. E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Omaha, Nebr                                                                                                                                                                                                                                                                                                                                                                                                           | 1.                                                             |
| arty, A. E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Omaha, Nebr                                                                                                                                                                                                                                                                                                                                                                                                           | 1.                                                             |
| arty, A. E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Omaha, Nebr                                                                                                                                                                                                                                                                                                                                                                                                           | 1,<br>1,<br>1,                                                 |
| агту, А. Е                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Omaha, Nebr                                                                                                                                                                                                                                                                                                                                                                                                           | 1,<br>1,<br>1,                                                 |
| агту, А. Е                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Omaha, Nebr                                                                                                                                                                                                                                                                                                                                                                                                           | 1,<br>1,<br>1,                                                 |
| arty, A. E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Omaha, Nebr                                                                                                                                                                                                                                                                                                                                                                                                           | 1,<br>1,<br>1,                                                 |
| arty, A. E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Omaha, Nebr                                                                                                                                                                                                                                                                                                                                                                                                           | 1,<br>1,<br>1,<br>1,<br>1,                                     |
| arty, A. E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Omaha, Nebr                                                                                                                                                                                                                                                                                                                                                                                                           | 1,<br>1,<br>1,<br>1,<br>1,                                     |
| arty, A. E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Omaha, Nebr                                                                                                                                                                                                                                                                                                                                                                                                           | 1,<br>1,<br>1,<br>1,<br>1,                                     |
| arty, A. E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich                                                                                                                                                                                                                                | 1,<br>1,<br>1,<br>1,<br>1,<br>1,                               |
| arry, A. E. arrd, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. bling, Wm. E. oomer, J. F. orden, T. E. byle, J. W. rickner, J. I. own, C. C. own H. H.                                                                                                                                                                                                                                                                                                                                                           | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich                                                                                                                                                                                                                                | 1,<br>1,<br>1,<br>1,<br>1,<br>1,                               |
| arry, A. E. arrd, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. bling, Wm. E. oomer, J. F. orden, T. E. byle, J. W. rickner, J. I. own, C. C. own H. H.                                                                                                                                                                                                                                                                                                                                                           | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich                                                                                                                                                                                                                                | 1,<br>1,<br>1,<br>1,<br>1,<br>1,                               |
| arry, A. E. arrd, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. bling, Wm. E. oomer, J. F. orden, T. E. byle, J. W. rickner, J. I. own, C. C. own H. H.                                                                                                                                                                                                                                                                                                                                                           | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich                                                                                                                                                                                                                                | 1,<br>1,<br>1,<br>1,<br>1,<br>1,                               |
| arry, A. E. eard, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. oling, Wm. E. oomer, J. F. oorden, T. E. oyle, J. W. radley, Wm. R. rickner, J. I. rown, C. C.                                                                                                                                                                                                                                                                                                                                                    | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich                                                                                                                                                                                                                                | 1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,                   |
| arry, A. E. aard, W. B. elknap, C. A. ennett, G. V. ennett, G. V. ennett, G. V. ennett, G. C. ender, G. A. eling, Wm. E. eling, Wm. E. eling, T. E. eling, T. E. eling, Wm. R. elickner, J. I. elickner, J. I. elickner, J. H. elickner, H. H. elickner, H. H. elickner, H. H. elickner, H. H. elickner, H. M. elickner, H. M. elickner, H. M. elickner, H. M. elickner, H. M. elickner, H. M. elickner, H. M. elickner, H. M. elickner, H. M. elickner, H. M. elickner, H. M. elickner, H. M. elickner, H. M. elickner, H. M. | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich                                                                                                                                                                                                                                | 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1                       |
| arry, A. E eard, W. B. elknap, C. A ennett, G. V ewley, L. B oden, G. A obling, Wm. E oomer, J. F orden, T. E oyle, J. W radley, Wm. R rickner, J. I rown, C. C rown, H. H undick, C. H utler, H. M utler, J. H. V utts. F. A                                                                                                                                                                                                                                                                                                  | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich                                                                                                                                                                                                                                | 1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,                   |
| arry, A. E eard, W. B eard, W. B eard, W. B eard, W. B eard, W. B ewney, L. B oden, G. A ololing, Wm. E oomer, J. F orden, T. E oyle, J. W radley, Wm. R rickner, J. I rown, C. C rown, H. H utler, H. M utler, J. H. V utler, J. H. V utlet, J. H. V                                                                                                                                                                                                                                                                          | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich Guthrie, Okla Delaware, Ohio Rapids, N. Y Ottawa, Kans Elizabeth City, N. C San Francisco, Cal Fayette, Ala San Diego, Cal                                                                                                     | 1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,             |
| arry, A. E. eard, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. oling, Wm. E. oomer, J. F. orden, T. E. oyle, J. W. radley, Wm. R. rickner, J. I. rown, C. C. rown, H. H. utler, H. M. utler, J. H. V. utts, F. A. ahoon, J. J.                                                                                                                                                                                                                                                                                   | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich Guthrie, Okla Delaware, Ohio Rapids, N. Y Ottawa, Kans Elizabeth City, N. C San Francisco, Cal Fayette, Ala San Diego, Cal                                                                                                     | 1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,       |
| arry, A. E. eard, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. oling, Wm. E. oomer, J. F. orden, T. E. oyle, J. W. radley, Wm. R. rickner, J. I. rown, C. C. rown, H. H. urdick, C. H. uutler, H. M. utler, J. H. V. utts, F. A. ahoon, J. J. alifornia State Norma school, 8 men teachers.                                                                                                                                                                                                                      | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich Guthrie, Okla Delaware, Ohio Rapids, N. Y Ottawa, Kans Elizabeth City, N. C San Francisco, Cal Fayette, Ala San Diego, Cal Oshkosh, Wis.                                                                                       | 1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,       |
| arry, A. E. eard, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. oling, Wm. E. oomer, J. F. orden, T. E. oyle, J. W. radley, Wm. R. rickner, J. I. rown, C. C. rown, H. H. urdick, C. H. uutler, H. M. utler, J. H. V. utts, F. A. ahoon, J. J. alifornia State Norma school, 8 men teachers.                                                                                                                                                                                                                      | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich Guthrie, Okla Delaware, Ohio Rapids, N. Y Ottawa, Kans Elizabeth City, N. C San Francisco, Cal Fayette, Ala San Diego, Cal Oshkosh, Wis.                                                                                       | 1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1,<br>1, |
| arry, A. E. eard, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. oling, Wm. E. oomer, J. F. orden, T. E. oyle, J. W. radley, Wm. R. rickner, J. I. rown, C. C. rown, H. H. urdick, C. H. uutler, H. M. utler, J. H. V. utts, F. A. ahoon, J. J. alifornia State Norma school, 8 men teachers.                                                                                                                                                                                                                      | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich Guthrie, Okla Delaware, Ohio Rapids, N. Y Ottawa, Kans Elizabeth City, N. C San Francisco, Cal Fayette, Ala San Diego, Cal Oshkosh, Wis.                                                                                       | 1,,1,,1,,1,,1,,1,,1,1,1,1,1,1,1,1,1,1,1,                       |
| arry, A. E. eard, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. oling, Wm. E. oomer, J. F. orden, T. E. oyle, J. W. radley, Wm. R. rickner, J. I. rown, C. C. rown, H. H. urdick, C. H. uutler, H. M. utler, J. H. V. utts, F. A. ahoon, J. J. alifornia State Norma school, 8 men teachers.                                                                                                                                                                                                                      | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich Guthrie, Okla Delaware, Ohio Rapids, N. Y Ottawa, Kans Elizabeth City, N. C San Francisco, Cal Fayette, Ala San Diego, Cal Oshkosh, Wis.                                                                                       | 1.,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,                        |
| arry, A. E. eard, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. oling, Wm. E. oomer, J. F. orden, T. E. oyle, J. W. radley, Wm. R. rickner, J. I. rown, C. C. rown, H. H. urdick, C. H. uutler, H. M. utler, J. H. V. utts, F. A. ahoon, J. J. alifornia State Norma school, 8 men teachers.                                                                                                                                                                                                                      | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich Guthrie, Okla Delaware, Ohio Rapids, N. Y Ottawa, Kans Elizabeth City, N. C San Francisco, Cal Fayette, Ala San Diego, Cal Oshkosh, Wis.                                                                                       | 1.,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,                        |
| arry, A. E. eard, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. oling, Wm. E. oomer, J. F. orden, T. E. oyle, J. W. radley, Wm. R. rickner, J. 1. rown, C. C. rown, H. H. urdick, C. H. uutler, H. M. utler, J. H. V. uutler, J. H. V. utler, F. A. ahnon, J. J. alifornia State Norma. school, 3 men teachers. alnan, J. W. ampbell, H. M. ampbell, L. J. arl, A. A. arter, A. F. arter, Noble.                                                                                                                  | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fremo Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich Guthrie, Okla Delaware, Ohlo Rapids, N. Y Ottawa, Kans Elizabeth City, N. C San Francisco, Cal Fayette, Ala San Diego, Cal Oahkosh, Wis Carlisle, Pa Bangor, Wis Mulberry, Kans Indiana, Pa Tempe, Ariz Lewiston, Me Lorice Mich | 1,,,1,,,1,,,1,,1,,1,,1,,1,,1,,1,,1,,1,,                        |
| arry, A. E. eard, W. B. elknap, C. A. ennett, G. V. ewley, L. B. oden, G. A. oling, Wm. E. oomer, J. F. orden, T. E. oyle, J. W. radley, Wm. R. rickner, J. I. rown, C. C. rown, H. H. urdick, C. H. untier, H. M. utter, J. H. V. utte, F. A. shoon, J. J. slifornia State Norma school, 8 men teachers.                                                                                                                                                                                                                      | Omaha, Nebr Tehuacana, Tex Clearwater, Nebr Lawrence, Kans Pates Hill, Tenn Tehachapi, Cal Valparaiso, Ind Lincoln, Nebr Fresno Flats, Cal Lorimor, Iowa Abbeville, S. C Burroak, Mich Guthrie, Okla Delaware, Ohio Rapids, N Y Ottawa, Kans Elizabeth City, N. C San Francisco, Cal Fayette, Ala San Diego, Cal Oshkosh, Wis. Carlisle, Pa Bangor, Wis Mulberry, Kans Indiana, Pa Tempe, Ariz Lewiston, Me           | 1.,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,                        |

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# Appointments from United States-Continued.

| Name.                                                                                                                                | Residence.                                                                                  | Salary       |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|--------------|
| October, 1901—Continued.                                                                                                             |                                                                                             |              |
| orley, A. H                                                                                                                          | Milton, Iowa                                                                                | \$1,20       |
| orley, A. H                                                                                                                          | Winamac, Ind                                                                                | 1,0          |
| rawford, A. A                                                                                                                        | Ubly, Mich                                                                                  | 1, 2<br>1, 0 |
| eWitt. Mrs. H. F                                                                                                                     | Warrensburg, Mo<br>Pleasant Hill, Nebr                                                      | 7,9          |
| obbins, W. P                                                                                                                         | Corinth, Miss                                                                               | 1,2          |
| dge, Nettie A                                                                                                                        | Somerville, Mass<br>Minneapolis, Minn                                                       | , 9<br>1,0   |
| owney, Hal                                                                                                                           | Mexico City, Mexico. Phoenix, Ariz.                                                         | 1, ž         |
| ırley, Mabel E                                                                                                                       | Phoenix, Ariz                                                                               | 9            |
| lwards, J. C<br>stes, B. G                                                                                                           | Princeton, Mo                                                                               | 1,3<br>1,2   |
| eldstein. H. C                                                                                                                       | Rochester, N. Y<br>Elizabeth, Pa                                                            | î,õ          |
| shor I. C                                                                                                                            | Delaware. Ohio                                                                              | 1.2          |
| sher, J. Wster, H. E                                                                                                                 | Hiawatha, Kans 427 West Twenty-second street; New York                                      | 1,1<br>1,2   |
| ance, C. O                                                                                                                           | Marlboro, Ohio.                                                                             | 1,2          |
| alger, G. H                                                                                                                          | Mariboro, Ohio.<br>Boston, Mass.                                                            | 1.2          |
| arrigus, John                                                                                                                        | Victor, Colo                                                                                | 1,0<br>1,0   |
| earhart, R. Hoodin, H. B                                                                                                             | University Place, Nebr<br>Valparaiso, Ind.                                                  | 1,2          |
| oody, A. S                                                                                                                           | Winslow. Me                                                                                 | 1.2          |
| oody, A. S.<br>reen, W. J<br>riffin, J. J                                                                                            | New Cassel, Wis<br>Oxford, Ga                                                               | 1,0          |
| unn, Geo. D.                                                                                                                         | Mason City. Nebr                                                                            | 1,2<br>1,2   |
| arn, Elmer M                                                                                                                         | Mason City, Nebr<br>Havre de Grace, Md                                                      | 1,2          |
| azelton, M. J                                                                                                                        | I RICHVILLE N. V                                                                            | ı u          |
| ebberd, Guyeger, Ernst                                                                                                               | La Crosse, Wis                                                                              | 1, 2<br>1, 2 |
| enritze, Miss F. A                                                                                                                   | Philadelphia, Pa.<br>102 Clay street, Baltimore, Md                                         | 19           |
| errnleben, Henry                                                                                                                     | Springfield Mo                                                                              | 19           |
| olmes, H. B.<br>ousholder, L. D.                                                                                                     |                                                                                             |              |
| oward, B. A                                                                                                                          | Angola, Ind.<br>East Jordan, Mich                                                           | 1,2          |
| OW&RG, MIR. L. A                                                                                                                     | ldo.                                                                                        | ' 9          |
| ouston, S. T<br>idiana University, 2 men                                                                                             | Grove City, Pa. Bloomington, Ind.                                                           | 1,1<br>1,2   |
| teachers.                                                                                                                            |                                                                                             |              |
| seley, F. B                                                                                                                          | Hiawatha, Kans Kansas City, Mo Buffalo, N. Y Wealaka, Ind. T Scattle, Wash.                 | 1,1          |
| ordan, L. H<br>err, E. S                                                                                                             | Kansas City, Mo                                                                             | 1, 1<br>1, 0 |
| indley, George C                                                                                                                     | Wealaka, Ind. T                                                                             | 1,0          |
| night. L. G                                                                                                                          | Seattle, Wash                                                                               | 1,2          |
| ancaster, Geo<br>ewis, G. W                                                                                                          | Everett, Wash<br>Oxford, Ohio                                                               | 1.0          |
| ong, Howard                                                                                                                          | Angola, Ind                                                                                 | 1,4<br>1,0   |
| ong, Miss Lulu Dutz, F. R                                                                                                            | Angola, Ind South Byron, N. Y. Hollandsburg, Ohio                                           |              |
| utz, F. R.                                                                                                                           | Hollandsburg, Ohio                                                                          | 1,2          |
| utz, Mrs. F. R.                                                                                                                      | doAuburn, Nebr                                                                              | 1,2          |
| iller, E. C                                                                                                                          | Hull Iows                                                                                   | 1.2          |
| iller, E. C.<br>liller, H. T.                                                                                                        | Berkeley, Cal<br>Iowa Falls, Iowa                                                           | 1,2          |
| loore, J. A<br>lorganson, H. L.                                                                                                      | Lincoln, Kans.                                                                              | 1, 1<br>1, 2 |
| lurdaugh, E. D                                                                                                                       | Edmond, Okla                                                                                | 1.5          |
| lyatt, S. A                                                                                                                          | Bolivar, Tenn                                                                               | 1.2          |
| lyers, E. C<br>Brien, Edw                                                                                                            | Ashville, Ohio<br>Flora, Ohio                                                               | 1,2<br>1,0   |
| SCOOD. G. T                                                                                                                          | Montpelier, Vt                                                                              | 1.0          |
| asporti, G. E                                                                                                                        | Montpeller, Vt.<br>Warrensburg, Mo<br>Hamilton, N. Y.                                       | 1,0          |
| arker, E. A                                                                                                                          | Hamilton, N. Y <br>  Denver, Colo                                                           | 1,2<br>1,2   |
| arks, A. W.<br>ate, W. T                                                                                                             | Jackson Miss                                                                                | 1.2          |
| atterson. M. J                                                                                                                       | Harrison ville, Mo                                                                          | 1,2          |
| GLUOD. P. P.                                                                                                                         | Corryton, Tenn                                                                              | 1,2          |
| earson, W. H<br>hillippe, C. A                                                                                                       | Lancaster, Wis                                                                              | 1,2<br>1,0   |
| hillips, É. C                                                                                                                        | Favette Mo                                                                                  | 1.0          |
| Otter, J. D                                                                                                                          | Cherry Creek, Miss. University Post-Office, Miss. Eaton, Colo University Post-Office, Miss. | 1,2          |
| owell, L. R<br>rice, J. M                                                                                                            | University Post-Unice, Miss                                                                 | 1,2<br>1,2   |
| ruitt, W.O.                                                                                                                          | University Post-Office, Miss                                                                | 1,2          |
| and, V. E.                                                                                                                           | Dexter, Me.                                                                                 | 1,1          |
| Reed. J. P                                                                                                                           | Campbell, Tex                                                                               | 1,2<br>1,1   |
| Rhodes, T. H                                                                                                                         | Muscatine, IowaLamar. Mo                                                                    | 1, 2         |
| Rhodes, W. K                                                                                                                         | Lewisburg, Pa                                                                               | 1.0          |
| rnce, J. M. Pruitt, W. O. Rand, V. E. Ray, J. A. Reed, J. P. Rhodes, T. H. Rhodes, W. K. Rinker, T. O. Ritchie, J. W. Robbins, A. C. | Lincoln, Nebr                                                                               | 1,20         |
|                                                                                                                                      | Philadelphia, Pa                                                                            | 1,1          |

## Appointments from United States-Continued.

| Name.                                                                                                                     | Residence.                                                                                                                                                                                 | Salary.                  |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| October, 1901—Continued.                                                                                                  |                                                                                                                                                                                            |                          |
| Robertson, J. B                                                                                                           | Bloomington, Ind                                                                                                                                                                           | \$1,10                   |
|                                                                                                                           |                                                                                                                                                                                            | 1 95                     |
| Shattuck, F. A                                                                                                            | Fitchburg, Mass                                                                                                                                                                            | 1,00                     |
| Scheil, C. D. Shattuck, F. A. Shuman, Wm. E. Small, R. O. Smoyer, J. S. Spencer, Wm. S. Stottlemeyer, W. B. Stowall R. D. | Fitchburg Mass. Beatrice, Nebr. West Upton, Mass.                                                                                                                                          | 1,50                     |
| moyer, J. 8                                                                                                               | Seward, Nebr<br>Puebla, Mexico<br>Frederick, Md                                                                                                                                            | 1,20                     |
| Spencer, WM. S                                                                                                            | Puebla, Mexico                                                                                                                                                                             | 1,40                     |
| Stowall, B. D                                                                                                             | Cheboygan, Mich                                                                                                                                                                            | 1,10                     |
| Stowall, B. D<br>Summers, G. R.<br>Summers, Porter.                                                                       | Fulton. Mo                                                                                                                                                                                 | 1,00                     |
| Summers, Porter<br>Packitt. — —                                                                                           | Glenville, w. va                                                                                                                                                                           | 1,00<br>1,20<br>1,20     |
| Thacker, W. F. G                                                                                                          | Cheboygan, mich Fulton, Mo. Glenville, W. Va University of California, Berkeley, Cal. Concord, Mich Providence, R. I. Port Chester, N. Y. Warrensburg, Mo. White Bluff, Tenn Supar, Ala.   | 1,20                     |
| Thomas, L. A                                                                                                              | Providence, R. I                                                                                                                                                                           | 1,20                     |
| l'nomas, w. A                                                                                                             | Warrenghary Mo                                                                                                                                                                             | 1,00                     |
| l'idwell, A.S                                                                                                             | White Bluff, Tenn                                                                                                                                                                          | 1.00                     |
| furner, W. B                                                                                                              | Sugar, Ala                                                                                                                                                                                 | 1,00                     |
| Juley, H. G                                                                                                               | Volga, 8. Dak Fowlerville, N. Y.                                                                                                                                                           | 1,00                     |
| Van Amburg, A.J                                                                                                           | Aurora, Mo.                                                                                                                                                                                | 1,00                     |
| Summers, Porter Packitt, — — — — — — — — — — — — — — — — — —                                                              | Fowlerville, N. Y. Aurora, Mo. Golden Hill, Md. Rock Glen, N. Y. Lewiston, Me Maryville, Tenn Malcolm, Kans. Albion, N. Y. Valparaiso, Ind Providence, R. I. Tonica, Ill Washington, D. C. | i,ĩĝ                     |
| Wagenblass, Henry<br>Wage H G                                                                                             | ROCK Glen, N. Y                                                                                                                                                                            | 1,00<br>1,10             |
| Wagg, H. G. Walker, R. P. Washburn, C. W. Webb, H. E. Weis, W. D.                                                         | Maryville, Tenn                                                                                                                                                                            | 1,20                     |
| Washburn, C. W                                                                                                            | Malcolm, Kans                                                                                                                                                                              | 1, 20<br>1, 20           |
| Webb, H. E                                                                                                                | Albion, N. Y                                                                                                                                                                               | 1,20                     |
|                                                                                                                           | Providence, R. I.                                                                                                                                                                          | 1,2                      |
| White, A. E<br>Wilkenson, C. R<br>Williams, W. R                                                                          | Tonica, Ill                                                                                                                                                                                | 1,2<br>1,2               |
| Wilkenson, C. R                                                                                                           | Washington, D.C                                                                                                                                                                            | 1,20                     |
| Winkleman C. L                                                                                                            | Moscow Idaho                                                                                                                                                                               | 1,20                     |
| Wogan, H                                                                                                                  | Finley, N. Dak Moscow, Idaho. Telluride, Colo.                                                                                                                                             | 1,10                     |
| Wood, W. F                                                                                                                | California, Mo                                                                                                                                                                             | 1,20                     |
| Wilnkiman, v. t.<br>Winkleman, C. L.<br>Wogan, H.<br>Wood, W. F.<br>Woodward, F. M.<br>Young, F. E.                       | California, Mo Clifton, Ariz. Pawnee City, Nebr.                                                                                                                                           | 1,2                      |
| November, 1901.                                                                                                           | 3-2                                                                                                                                                                                        | 1,00                     |
|                                                                                                                           | 70                                                                                                                                                                                         |                          |
| Bobbitt, J. F<br>Bonsall, Miss Mabel                                                                                      | Farmland, IndAnderson, Ind                                                                                                                                                                 | 1,50<br>1,50             |
| California, University of, 20                                                                                             | Berkley, Cal                                                                                                                                                                               | 1,20                     |
| men.<br>Carroll, James W                                                                                                  |                                                                                                                                                                                            |                          |
| Sarron, James W<br>Shanman Wm H                                                                                           | Wheeling, W. Va Middletown, Conn. San Jose, Cal. Rushville, Ind. Syracuse, N. Y North Scituate, Mass                                                                                       | 1, 2<br>1, 2             |
| Chapman, Wm. H Chipman, W. F Coleman, Miss Mary E Coulter, John G                                                         | San Jose, Cal                                                                                                                                                                              | 1,2<br>1,5<br>2,0<br>1,2 |
| Coleman, Miss Mary E                                                                                                      | Rushville, Ind                                                                                                                                                                             | 1,5                      |
| Proshy A L                                                                                                                | North Scituate, Mass                                                                                                                                                                       | 1 9                      |
| Duncan, Frederick N                                                                                                       | Flat Rock, III                                                                                                                                                                             | 1,5                      |
| Jouncan, Frederick N. Pitzgerald, Miss Kath Rubisch, Arthur W House, Miss Ruth                                            | Flat Rock, Ili New Haven, Conn San Francisco, Cal.                                                                                                                                         | 9                        |
| rubisch, Arthur W<br>House, Miss Ruth                                                                                     | Norman, Okla                                                                                                                                                                               | 1,0                      |
| iunter. Miss Leons                                                                                                        | Wavile, Nebr                                                                                                                                                                               | 9                        |
| udd, Miss Carrie                                                                                                          | Lamoni, Iowa                                                                                                                                                                               | 1,2                      |
| Addell, Donald M                                                                                                          | Baidmore, Md                                                                                                                                                                               | 1,2                      |
| dooney. Miss Lucile                                                                                                       | Wheatland, Wyo                                                                                                                                                                             | 2,0                      |
| Mooney, Miss Lucile                                                                                                       | Beloft, Wis.                                                                                                                                                                               | . 9                      |
| Ryall, Miss Gertrude P                                                                                                    | Castleton, N. Y                                                                                                                                                                            |                          |
| stine. C. W                                                                                                               | Wheatland, Wyo. Beloft, Wis. Castleton, N. Y. Greenfield, Tenn. Dallastown, Pa. Winona, Minn. McConvellerille, Obio.                                                                       | 1,2                      |
| Sharp, Edward<br>Stine, C. W<br>St. John, Maude<br>Frue, Miss Evelyn M                                                    | Winona, Minn                                                                                                                                                                               | 1,2                      |
| Frue, Miss Evelyn M                                                                                                       | McConnellsville, Ohio                                                                                                                                                                      | 1,5                      |
| Watson, J. C<br>Wise, Mrs. May Swanson<br>Woodburn, Miss Laura A                                                          | / Runninguon, renn                                                                                                                                                                         | 1,2                      |
| December, 1901.                                                                                                           | Dioomingwii, Ind                                                                                                                                                                           | '                        |
| · · · · · · · · · · · · · · · · · · ·                                                                                     | Holone Mont                                                                                                                                                                                |                          |
| Adams, W. H.<br>Brown, Wm. L.<br>Brown, Wm. N.                                                                            | Helena, Mont. San Bernardino, Cal Chicago, Ill Nevada, Iowa Olivet, Mich San Jose, Cal Sacramento, Cal                                                                                     | 1,2<br>1,5               |
| Brown, Wm. N                                                                                                              | Chicago, Ill                                                                                                                                                                               | 1,5                      |
| Dawson, W. B.<br>Evans, Glen<br>Squier, Mrs. A. L.<br>Tade, Frank                                                         | Nevada, Iowa                                                                                                                                                                               | 1,0                      |
| Evans, Gien                                                                                                               | San Jose Cal                                                                                                                                                                               | 1,2                      |
|                                                                                                                           |                                                                                                                                                                                            |                          |

### Appointments from United States-Continued.

| Name.                                                 | Residence.                                                            | Salary.                          |
|-------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------|
| January, 1902.                                        |                                                                       |                                  |
| McStay, Mrs. J. C. Medlar, Miss V. P. Wolfinger, J. D | York, Nebr.                                                           | \$1,200<br>900<br>1,000          |
| March, 1902.                                          |                                                                       |                                  |
| Hoye, Chas. E                                         | Hoyes, Md                                                             | 1,200                            |
| <i>April</i> , 190€.                                  | ı İ                                                                   |                                  |
| Jensen, J. C                                          | North Cambridge, Mass Berkeley, Cal Minneapolis, Minn Worcester, Mass | 1,200<br>1,500<br>1,200<br>1,500 |
| August, 1902.                                         |                                                                       |                                  |
| Cornish, Bonnette                                     | Washington, D. Cdo                                                    | 1,000<br>1,000                   |
|                                                       |                                                                       |                                  |

### Appointments in Manila.

In addition to these appointments the following have been appointed in Manila, either as the result of examinations taken here or, in many cases, being wives of teachers who had arrived here, but who, although trained teachers, had not received appointment prior to arriving here:

| Name.                  | Salary.       | Name.                            | Salary. |
|------------------------|---------------|----------------------------------|---------|
| September, 1901.       |               | December, 1901.                  |         |
| Bell, Mary             | <b>9900</b> : | Cobb, Irah D                     | 9900    |
| Bryan, Allie           | 900           | Guernsey, Mrs. Loren C           | 900     |
| Daniela, Olive         | 900           | Homan, Harold                    | 900     |
| Eastman, Jennie M      | 900           | Lewton, Jennie M                 | 900     |
| Epps, Evelyn M         | 9720          | Manning, Roxana D                | 900     |
| Gandy, Amy             | 900           | Miller, Minnie B                 | 900     |
| Guerin, Mrs. C. W      |               | Staunton, Mrs. E. M              | 900     |
| Hubbard, Emily Goddard |               | Staunton, John A                 |         |
| Hugo, Mathias          | 1,200         | Torchiani, Ida                   |         |
| John, Marius           |               | Turner, Arthur H                 |         |
| Kirtland, Annia Sales  | 1,000         | Webster, E. B                    | 1,20    |
| Leepere, Mary E        | 720           |                                  |         |
| McKee, Jessie H        | 720           | January, 1902.                   |         |
| Milligan, S. B         | 1,200         |                                  |         |
| Neilson, Mrs. P. D     |               | Hilts, Mrs. W. H.                |         |
| Parsons, G. W          | 900           | Mossman, Ethel C                 |         |
| Parkin, S. Edna        | 900           | Roberts, 8, E                    |         |
| Priestley, Bessie B    | 900           | Sayers, Robert M                 |         |
| Rodwell, Jessie        | 1,000         | Willitts, Florence               | 90      |
| Schilling, Nina        | 1,000         | <b></b>                          | 1       |
| Sherrard, H. H         |               | February, 1902.                  | i       |
| Shortess, R. S         |               | 0.1                              |         |
| Siffert, Paul A        |               | Osborn, Franklin C               | 90      |
| Sparks, Margaret A     | 900           | No                               |         |
| Stockton, Ethel        |               | March, 1902.                     |         |
| Theobold, H. C         | 1,000         | Gray, Wayne                      | 90      |
| Thomas, Mrs. H. E. S   |               | Manchester, L. B                 | 1,50    |
| Wells, Jeasie          | 1,000         | ·                                | 1       |
| October, 1901.         | i             | April, 1902.                     | 1       |
| Осковет, 1901.         |               | Odlum, G. T                      | 1,20    |
| Covell, Alice H        | 1,000         | Carami, Cr. 1                    | 1,20    |
| Crego, Mrs. Leslie     |               | May, 1902.                       |         |
| De Yanes, Evelyn A     |               | may, 1502.                       |         |
| Gibbs, Eloise A        |               | Pettorson Adah C                 | 90      |
| Hinckley, John 8       |               | Patterson, Adah C                | 90      |
| Killen, Frank W        |               | beatti, zaita circiii            | •       |
| Steward, G. A          |               | June, 1902.                      |         |
| Street, Emily L        |               | 1                                |         |
| Townsend, Mrs. H. 8    |               | Bond, Mrs. George A              | 90      |
| IOW MECHA, MISS II.D   | "             | Bradley, Mrs. W. R               |         |
| November, 1901.        |               | Bryan, Mary R.                   | 1.00    |
| 2100CHOC1, 2002.       |               | Carter, Pearl B.                 | 1,00    |
| Albright, Henrietta M  | 900           | Edwards, Snowdie B               | . 7,90  |
| Frauenholz, Lina A     | 720           | Fales, Alice M                   | - L 100 |
| McBee, John C          |               | Fales, Alice M. Digitized by GOO | KIG 80  |
| Wahab, Abdul           | 900           | Houston, Edith P                 | 90      |

# Appointments in Manila—Continued.

| Name.                                                          | Salary.      | Name.                                     | Salary. |
|----------------------------------------------------------------|--------------|-------------------------------------------|---------|
| June, 1902—Continued.                                          | l .          | July, 1902.                               |         |
| Huff, Marion                                                   |              | Watson, Mrs. J. C                         | \$900   |
| Lynch, Grace                                                   | 900          | August, 1902.                             |         |
| Ritchie, Pearl A                                               | 900          | Stein, Mrs. Frederick WZumstein, Jeanette | 900     |
| Tremper, Metta l<br>Van Buskirk, Ida May<br>Walker, Mrs. R. P. | 900<br>1,000 | Zumstein, Jeanette                        | 1,000   |
| Wogan, Mary                                                    | 900          |                                           |         |

### APPENDIX B.

### REPORT OF THE CHIEF OF THE BUREAU OF ARCHITECTURE AND CONSTRUCTION OF PUBLIC BUILDINGS FOR THE PERIOD FROM OCTOBER 18, 1901, TO SEPTEMBER 1, 1902.

Manila, P. I., September 1, 1902.

Hon. BERNARD Moses,

Secretary of Public Instruction.

Sir: In compliance with instructions conveyed in your letter dated September 4, 1902, I have the honor to submit the following report of the work of this bureau covering the period from October 18, 1901, to September 1, 1902:

#### ORGANIZATION OF BUREAU.

Act No. 268, passed October 18, 1901, created under the department of public instruction a "bureau of architecture and construction of public buildings, which shall have charge of the construction and repair of public buildings belonging to the insular government, and such other buildings or proposed buildings as may be assigned

to it by the civil governor."

A large, light room at the rear of the assembly hall in the ayuntamiento building was assigned for the use of the bureau, and under the authority of this act two Filipino draftamen were promptly appointed and assigned to duty in connection with the preparation of plans for the new public printing office building. It was very early demonstrated that these men were without the experience and training required for this work, and inasmuch as the Philippine civil-service board were unable to furnish men of more advanced technical knowledge, requisition was made November 29 on the board for four American draftsmen, to be selected from the eligible list of the United States Civil Service Commission at Washington, D. C.

On November 18, 1901, the services of a stenographer were secured, duly appointed to the Philippine service from the lists of the United States Civil Service Commission.

On December 9 the services of an American with experience in architectural office practice, but whose recent occupation had been of a general business character, were secured.

On January 16, 1902, the services of an electrical engineer were secured by transfer

from a clerkship in another bureau.

Additional Filipino draftsmen were appointed, one in January and one in June, and an American draftsman, whose services were secured from March 7 to July 4

only, the appointment being of a distinctly temporary character.

On March 27 it was found necessary to send one draftsman to Baguio, province of Benguet, to superintend the construction of the new civil sanitarium and cottages at that place, and who is still engaged on that work, so that up to July 4, with the exception of the time between March 7 and 27 and June 9 and July 4, the bureau was able to secure but one technical assistant. The work of the bureau therefore up to June 10, 1902, the date of the arrival of the first of the four American draftsmen sent by the United States Civil Service Commission, has been necessarily limited, and it may be said that the effective organization of the bureau did not take place until the arrival of the other men asked for, on July 4, 1902.

On May 28, by an executive order, the building No. 158 Calle Anloague was

On May 28, by an executive order, the building No. 158 Calle Anloague was turned over to the bureau to be used as a storeroom for building supplies and material, a storekeeper being appointed on that date to take charge of same. This build-

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ing, 50 by 175 feet and one story in height, is now used for the above purpose, and is shortly to be enlarged by the addition of a second story, which, when completed, will be used as the main office of the bureau.

Act No. 268 was amended November 7, 1901, February 4, 1902, and March 3, 1902, with respect to its personnel only. The first amendment gave the needed authority to employ American draftsmen, the second provided for the employment of skilled and unskilled laborers, and the third reclassifies the American draftsmen, it having been found impossible to procure them at salaries authorized under the previous act.

At this date the personnel of the bureau is as follows: The chief of bureau; 1 superintendent of construction, class 6; 1 chief clerk, class 7; 1 draftsman, class 7; 3 draftsmen, class 8; 1 engineer, class 8; 1 assistant chief clerk, class 8; 2 stenographers, class 9; 1 storekeeper, class 9; 2 draftsmen, class G; 2 draftsmen, class H; 1 janitor at an annual compensation of \$210, and 1 messenger at an annual compensation of \$150.

There are also in the service of the bureau four American foremen and an average

of 150 laborers, skilled and unskilled.

Of the laborers mentioned probably 97 per cent of the carpenters are Chinamen, the native population as yet furnishing very few efficient skilled workmen. All of the ordinary laborers, however, are of the native class. The subject of labor is discussed under a later heading.

#### PUBLIC PRINTING OFFICE BUILDING.

While the larger proportion of the work hitherto undertaken by the bureau has been in the nature of repairs and renovations of existing structures owned by the insular government, the extensive nature of the alterations and additions to the Philippine public printing office practically remove it from this category and admit of it being described as a new building.

The chief of bureau arrived in Manila October 10, 1901, and promptly prepared preliminary studies for the building, which were duly accepted by the Commission on October 29, 1901. The sum of \$50,000 was appropriated for the construction of the building, and on November 2, 1901, the contract for the foundations for the

interior posts was awarded.

As some of the printers had already arrived in Manila and the printing outfit was daily expected, it was deemed inadvisable to delay constructional work until plans and specifications could be completed on which a contract for the whole building could be let in the usual form. A survey of the premises, however, showed that, in any event, new lines of interior posts and foundations for same were necessary, and the order for this part of this work was given on the date above mentioned.

The printing office building, before being remodeled, was a one-story structure 184 feet long and 135 feet deep, with an interior court or patic 65 by 105 feet, and was originally occupied by the Spanish Escuela de Artes y Oficios. A small boiler house, 17 by 40 feet, occupied the center of the court. The building is situated on a square of ground surrounded on all sides by streets, and, setting well back from

the Calzada de Vidal, forms an ideal location.

The first floor was about 1 foot above the general level of the ground, and tiled throughout with 6-inch square cement tiles. The walls of the building were of sound construction, and consisted of 7-inch square hard wood posts, set well into the stone foundations below the floor line, 13 feet apart. The space between the posts and between the floor and plates was filled in with one thickness of brick, wedged in between the posts and the vertical continuations of the window stude, sills, and heads. The walls were plastered both inside and out, the posts being hidden from view on the exterior by brick pilasters; also plastered and finished with molded

caps and bases.

The new post foundations consist of 4 8-inch by 12 feet dungan wood piles, driven so that the heads are below the water line, and capped into a block of concrete 3 feet 8 inches square and 30 inches deep. The posts are 9 inches square in two sections, the lower of molave and the upper of ipil or tindalo, tusked at the bottom into a 4-foot length of 6 by 10 inch molave, crossed by another stick of the same size immediately under, and both pieces bearing directly over the heads of the piles and embedded in

the concrete block.

As the alignment of the new posts differ from that of the old ones, all the piling and concreting was done before the old roof was removed. This part of the work was performed as rapidly as the crude local appliances permitted, no steam pile-driver being available. An acetylene gas machine was installed for illuminating

purposes, and the work was pushed day and night.

At this stage of the construction a large part of the printing machinery arrived in Manila, and immediate provision for its storage had to be made. On November 16,

therefore, a contract was made for building a temporary shed, 30 feet wide and 130

feet long, along the northern side of the printing office building

As fast as the arrangements for the various parts of the building could be determined and the plans and specifications, therefore, completed, the contracts were let. On March 10 a blanket contract was let, covering all the previous smaller contracts and providing, further, for fully inclosing the building.

Briefly summarizing the constructional details involved in this contract, it may

be stated that all the new structural timber is of native hard wood, of the superior group, with the exception of the floor joists, which are of guijo, a native hard wood of the third group. The floors of the second story consist of 1-inch redw diagonally, with a 1 by 4 inch Oregon pine tongued and grooved top floor. The floors of the second story consist of 1-inch redwood, laid old roof trusses, purlins, galvanized roofing, etc., were used again in the new roof, the new extension on the front necessarily requiring new material. The paneled exterior and finishing wood of the second story is of clear California redwood.

To prevent all possible danger of damage by water, which sometimes rises in this vicinity during the rainy season sufficiently to cover the plat, the tiling of the first story was removed and the level raised another foot. The entire surface was then concreted and prepared for a smooth cement finish. Samples of cement finish to this floor were prepared by an expert, but, at the request of the public printer, the idea of a cement floor was abandoned and a tongued and grooved Oregon pine floor substituted therefor, laid on sleepers embedded in additional concrete.

For convenience of reference a statement of the arrangement of the building is as follows: On the first or ground floor is the press room, containing 3,549 square feet; aper warehouse, 4,056 square feet; roller-making room, 728 square feet; ink room, paper warehouse, 4,000 square feet, tonor-manning toom, 130 square feet; delivery room, 1,521 square feet; storage for unbroken cases, 2,117 square feet; unbound volumes, 1,326 square feet; paper cutting and storage, 2,054 square feet; total, 15,472 square feet.

On the second floor are the general offices of the public printer and his chief clerk, containing 1,000 square feet; proof room and library, 693 square feet; composing room, 4,256 square feet; bindery, 5,648 square feet; photo-engraving and electrotyping room, 4,416 square feet, and a storeroom for special papers and inks,

975 square feet; total, 16,888 square feet.

General toilet and locker rooms are provided on both floors, besides a private lavatory, shower bath, etc., on the second floor for the public printer's private use, and a toilet room and locker space for women employees. Six dark rooms are provided for the photographers' use, and between these and the engraving room is a room 15 by 20 feet, with a tile floor, for that part of the work requiring the use of

An elevator, with a capacity of 4,000 pounds, runs from the press room up to the

bindery.

A power house has been built at the rear of the main building, fronting on Calle

Arroceros, 30 by 114 feet, for which a contract was let March 19, 1902.

The engine and boiler were purchased in Washington, D. C., and at the time it became necessary to construct the foundations, therefore, only the engine drawings were at hand. It was necessary, however, to construct both these foundations at this time, and, in the absence of complete data, a sufficient amount of material was used to cover all possible contingencies, ten piles being driven under each engine foundation, with heads buried in concrete blocks and stepped up with brick bed above. Only one boiler and engine unit was installed. The engine room is 26 by 29 feet; boiler room, 22 by 29 feet; carpenter shop, 18 by 29 feet; machine shop, 18 by 29 feet; cold-storage room, 14 by 29 feet. These, with the engineer's room and bath room, completed the plan of the power house.

The work of the bureau of architecture, in connection with the machinery equipment, was limited to the erection of the foundations for engines, boilers, and pumps and to the erection of the boiler and stack, together with the installation of the requisite steam exhaust, drainage, and certain other minor piping.

A stable for the printing office, 50 by 73 feet, was built on the northerly side of

the property, with accommodations for eight native ponies, two American horses, hay and grain room, harness room, and men's room, besides storage space for ten carretelas, two carromatas, and two American delivery wagons.

The small boiler house, formerly in the center of the patio, was taken down and

recrected in the southeast corner of the lot, to be used as a storeroom for explosive

acids, oils, gasoline, etc.

This bureau has furnished the bureau of public printing with detailed working drawings for all the tables, make-up and dumping banks, chase racks, furniture cabinets, font cabinets, proof readers' desks, benches, bindery and slug racks, and other special furnishings.

Steam was first turned on the engine May 20, 1902.

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#### MALACANAN PALACE.

In December, 1901, shortly before his departure for the United States, the civil governor requested an inspection of his official residence, known as the Malacanan

Palace, to the end that certain needed repairs might be made.

Such an inspection was made immediately after his departure, and a report thereof made to the Commission through the honorable the secretary of public instruction. It was recommended that the partitions in some of the sleeping apartments be shifted, the river front of the building jacked up, all the roofs of the main building repaired, the kitchen range shifted so that the smoke pipe would extend up through the dining-room roof, the interior walls and ceilings neatly repainted, and that other numerous and needed repairs of a minor character be made. The above work has since been done.

In addition to the above it was mentioned in the report that the building was in a bad state of repair, and that to do the necessary work to put it in such a condition as would render it a fit and proper residence for the civil governor would require an expenditure of money which would go far toward the cost of a new building suited

to all the requirements.

It was apparent last December that radical repairs to the stone pier supporting the river balcony would eventually be required, but it was suggested, in view of the expense attached to this, that the same be not included in that estimate, and an examination be made of the stone foundation at a favorable time during the dry season.

In the light of experience gained from the recent renovations at Malacanan the property would seem to be an expensive one, not only for the government in the way of repairs required from time to time, but also for the civil governor to maintain, as there is a large amount of waste space and a great number of outbuildings, which must necessarily be lighted and kept in condition with the same care and attention

as those parts which are utilized.

The grounds are sometimes flooded during the rainy season, and while not advantageously adapted to their present use would be extremely valuable for other governmental uses. It is believed that with an appropriation of \$35,000 United States currency a modern and commodious residence could be erected in a more desirable locality, using in part some of the building material now on hand in the storeroom of the bureau, and by turning over the Malacanan grounds to some of the business departments the net financial result would be greatly to the advantage of the government.

#### CIVIL SANITARIUM, BAGUIO, PROVINCE OF BENGUET.

On March 25, 1902, the sum of 10,000 pesos was appropriated for the purpose of constructing six three-room cottages at Baguio, province of Benguet, for use in connection with the convalescent hospital at that place, popularly known as the civil sanitarium, and a rest house at Sablan, the halfway station on the trail between Naguilian and Baguio.

This work has been attended with no little difficulty, but it has developed a knowledge of building operations in Benguet which will prove of great future value. No small amount of the appropriation was expended in getting the laborers to Baguio and in bringing up the necessary tools, subsistence supplies, and building

material.

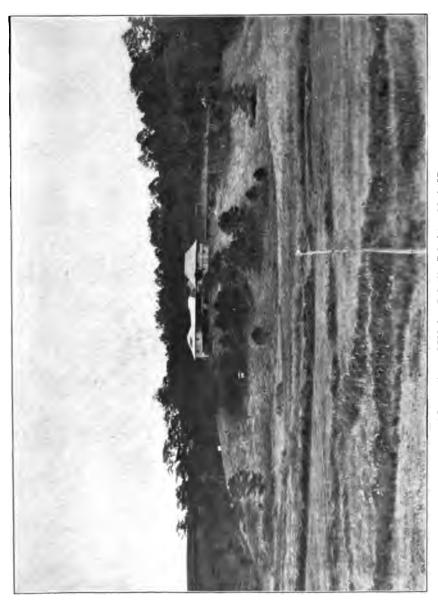
On the 9th of April, 1902, a party of Chinese laborers in charge of an American foreman arrived at Baguio, followed on the 14th by a second party in charge of a

draftsman from the office-30 laborers all told.

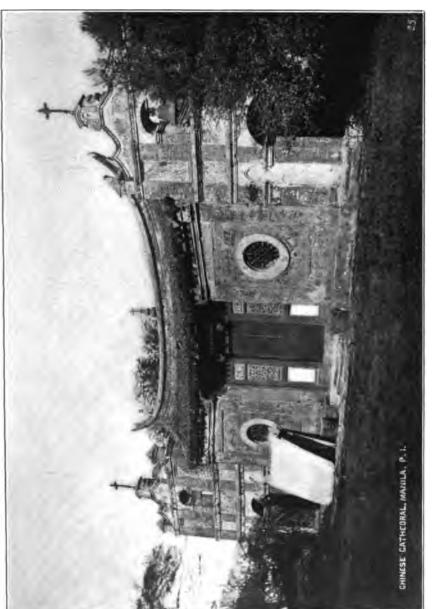
The men left Manila during the cholera epidemic, and were necessarily detained five days in the bay before the ship was permitted to sail for San Fernando. Laborers willing to go could not be obtained except at an increase of the rate paid in Manila. Packages and boxes of tools and materials, such as shovels, picks, saws, axes, nails, flexible roofing, hardware, and subsistence supplies of rice, fish, tea, etc., were sent up by ship to San Fernando de la Union, thence transported by army mule teams 12 miles to Naguilian, and there repacked so that no single package weighed more than 60 or 70 pounds, the maximum load which the Igorrote polistas or carriers are willing to carry over the 29-mile trail to Baguio. The greatest difficulty was experienced in getting a sufficient number of polistas to carry this material, all of which did not arrive at Baguio for several weeks.

After the arrival of the men the first few days were spent in constructing a suitable "shack," or rough building for living quarters. The whole party were then put to work felling pine trees and sawing them into boards and dimension timber.

An examination of the premises at this time by the chief of the bureau, followed by a consultation with the honorable the secretary of public instruction, led to the



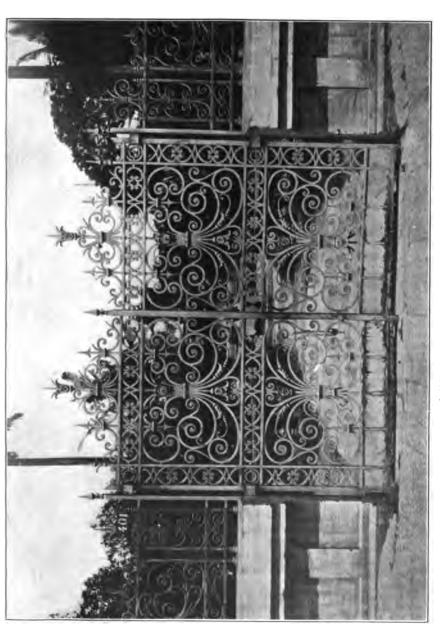
PARTIALLY COMPLETED SANITARIUM AT BAGUIO, BENGUET.



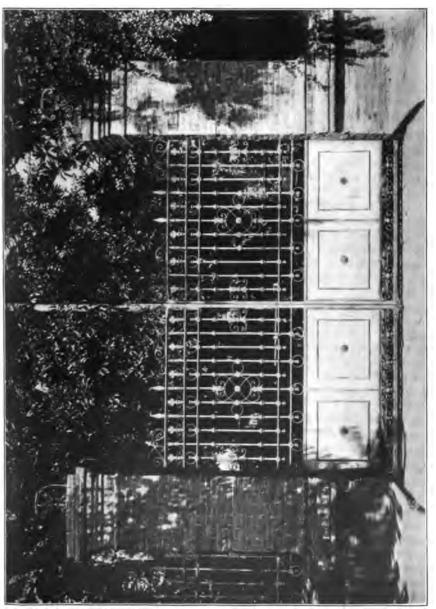
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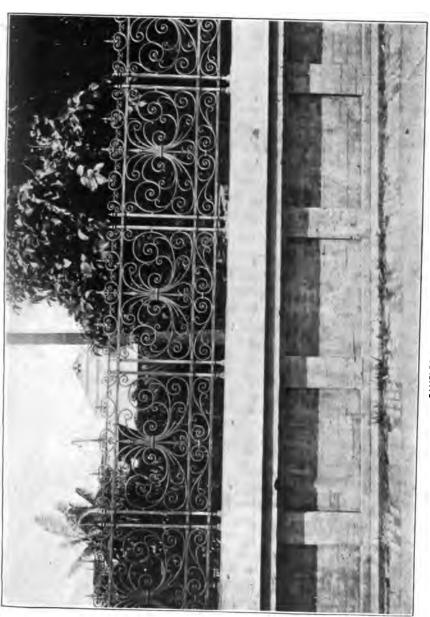






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SIMPLER FORM OF NIPA HUT.



NIPA ROOF READY TO BE RAISED TO ITS PROPER POSITION.

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BAMBOO FRAMEWORK OF NIPA COTTAGE.



BAMBOO ROOF CONSTRUCTION.



BAMBOO "TILE" ROOFING.

recommendation that the sanitarium building be enlarged and repaired before the construction of the cottages was begun. Recommendation was also made for the construction of a suitable road to the new cottages, and for the construction of an experimental dam looking toward the installation of a water supply for the buildings.

On July 14 the sum of \$4,500, United States currency, was duly appropriated by

the Commission for this purpose.

At the date of this report the sanitarium building is almost completed, and construction of two of the cottages has been started. The general character of the construction is superior to anything in the province. The posts which support the building (no stone foundations being used) are obtained from Igorrotes, who select for this purpose trees that have fallen and to a certain extent rotted away. They hew the log away, using only a bolo, until it is reduced from a diameter of perhaps 36 inches to 12 inches. These posts are hauled sometimes many miles, but are furnished at the uniform price of \$1.50, Mexican currency, each. The frame of the building is put up in the same manner as the construction of similar buildings in building is put up in the same manner as the construction of similar buildings in Manila, with double plates, double girders gained into each side of the post and secured to the same with one bolt. The sides and roofs, as well as the floors, are laid with 1-inch boards, all sawed by hand, and the floors and sideboarding smoothed off, tongued and grooved. The construction of the cottages is the same as that of the sanitarium. The roof boarding is covered with patent flexible asphaltic roofing.

The nucleus of the sanitarium building is a cottage built by Otto Shearer. As will be seen by the drawings accompanying this report the old grass roof is replaced by a new roof, the interior rearranged and generally renovated, forming one pavilion

of the completed structure.

Work on the buildings has been retarded by the continuous rains of the season. The carpenters have been put to work at such times making doors, windows, sash, and similar appointments. Inability to secure supplies over the trail for the Chinese carpenters has, on several occasions, caused a stoppage of the work. On this account Ilocanos were employed from time to time to take the place of the Chinese carpenters, and at present 15 or 20 are at work. It is believed that the Ilocano carpenter, whose work is exceedingly crude, will learn something from the Chinese carpenters, and in future be able to carry on similar work satisfactorily.

The delays in transporting supplies and material will, in the near future, be lessened by the establishment of a pack train of ponies from San Fernando to Baguio, under

the control of the Philippines constabulary.

It is to be regretted that the Igorrotes themselves can supply no skilled labor, but they are very willing workers and of a happy disposition and, therefore, are very easily managed. Skill in the trades of carpentry and masonry will undoubtedly be acquired by them in time.

#### SEMAPHORE STATION.

This building is a very old structure, situated on the Malecon wall. It is about 53 feet square, one corner of which is a tower, 36 feet square and 50 feet high, built of exceedingly heavy masonry and surmounted by a steel mast and cross tree. The building is used by the bureau of coast guard and transportation for observation of incoming vessels and the display of weather and other signals for the benefit of the shipping in the bay. The entire building above the foundation, with the exception of the tower, has been rebuilt, sinks, closets, and shower bath installed, and the building generally put in first-class condition.

### CASH ROOM, INTENDENCIA.

In accordance with a request of the treasurer of the Philippine Islands, plans were prepared, and on the 8th of April, 1902, a contract was let for reconstructing one of the rooms and adjacent corridor on the ground floor of the intendencia, or treasury building, in order that the space could be utilized as a cash room. This room is 22 by 44 feet inside, and is partitioned off and fitted with counters, gates, new electric lights, and other usual appointments of a small banking office. In one corner there is a spiral staircase from the cash room to the main offices of the treasurer on the second floor. The walls and ceilings are neatly painted and decorated. The space immediately in front of the entrance to the cash room, which also commands an entrance to the new vaults hereinafter described, has been partitioned off from the

corridor by means of heavy iron gratings and double iron gates.

In connection with this work alterations are now in progress on the present vault toward making a thorough system of ventilation. No provision was made for venti-lation when the vault was built over a year ago, and in consequence the treasurer has been unable to use it for the storage of papers and paper money for any consid-

erable length of time.

#### SMALL ADDITIONS, RENOVATIONS, ETC.

The following list of buildings, which have been repaired, enlarged, or otherwise attended to by this bureau, will show the general character of the work which is constantly in progress:

Audiencia building.—Court room: Platforms and railings and new office for the

clerk of the court of first instance, part 3.

Bureau of agriculture.—New plumbing and new system of electric-light wiring.

Bilibid prison.—Strengthening stone walls surrounding the prison.

Casemates (in old city wall).—Cement repairs on roof.

Civil hospital.—New cesspools, new floor in native ward room, new flag pole on lawn, new sign, partitions, small repairs throughout generally, and repainting building

Custom-house.—New private office and waiting room for the collector, new toilet room for women employees, toilet room for heads of divisions, new asbestos roofing on river shed, general repairs in the appraiser's and surveyor's offices, new shelving, drawers, doors, etc., and new deak fans in the surveyor's office.

Exposition buildings.—Complete overhauling of the northwest building and the north building, involving radical changes and additions, and, in the case of the latter,

installing a new plumbing and electric light wiring system.

Forestry bureau timber-testing laboratory.—Boarding up the exterior walls and fitting with each and doors, brick dry kiln, testing machines and engine foundation, shelving, partitions, and ceiling to office.

Coal bunker and wagon shed at ice plant.—Coal bunker with capacity of 1,200 tons, with link-belt conveyor; wagon shed 150 feet long, with living quarters for drivers

(now in course of construction).

Temporary buildings for bureau of government laboratories.—Small photographic studio, extension 18 by 38 feet; sinks, repairs generally, and other small extensions.

San Lazaro Hospital.—Smallpox hospital administration pavilion and dining room,

kitchen and bedroom pavilion for nurse and attendants.

Santa Mesa detention hospital.—New nips retreats and installation of shower baths. Besides the foregoing, numerous repairs of a minor character have been made from time to time on most of the Government buildings.

#### NEW TREASURY VAULT.

Although the work is not yet completed, still the new vault to be built in the intendencia building for the treasurer of the islands would hardly come under the category of future operations. This vault was contracted for on July 30, 1902, and the steel casing is now being manufactured in the United States, from whence it will be shipped to Manila. The vault is in two sections, 19 feet 2 inches by 17 feet 2 inches and 19 feet 2 inches by 9 feet 6 inches, respectively. The general construction consists of a lining formed of three-eighths-inch chilled steel plates, secured to I and channel beam top and bottom and four sides. The vault is subdivided into seven compartments by division walls of three-eighths-inch chilled steel plates, with fronts of three-fourths-inch iron rod extending from floor to ceiling, furnished with doors of the same construction. The vault door is to be of a manufacture which accords with the Treasury regulations, with triple movement time lock, vestibule, and day A system of exhaust ventilation, with small blower, is provided, as well as a complete electric-wiring system.

#### GOVERNMENT CORRAL.

On January 15, 1902, papers were referred to this bureau by the acting civil governor, through the honorable the secretary of public instruction, ordering plans and specifications, with estimates of cost, to be prepared for a corral to accommodate the transportation division under the insular purchasing agent. The plans and specifications were shortly thereafter drawn up, and contemplated the construction of a stable 50 by 208 feet, with provision for 176 native ponies and a large hay and grain loft; a stable with hay and grain loft above to accommodate 56 American horses; 2 sheds, each 200 feet long, for carromatas; a shed for American wagons, 160 feet long; office, large harness room, sleeping quarters for the men, carriage washstands, and paddock.

Estimates were obtained on the above buildings, which it was proposed to erecton Calle de Nozaleda, at the Estero Santa Monica, approximating \$60,000 Mexican cur-

rency, but no action in the matter has as yet been taken.

## CUSTOM-HOUSE (NEW BUILDING).

The work of the bureau so far described has been fully completed, or so far toward completion (with the exception, as already stated, of the treasury vault) as to justify

its description in the category of completed operations.

Some of the most important work, however, has been completed so far as the plan and specifications are concerned, and it would seem proper at this time to describe it. The first building of this kind for which an appropriation has already been made, and contracts for which will shortly be let, is the new custom-house building. These plans contemplate a structure in the shape of an L, on the corner of Muelle del Rey and Calle Numancia. A continuation of the present main structure on Muelle del Rey, 156 by 45 feet, runs to the corner of Calle Numancia, thence back on this street 198 feet, with a width of 62 feet. When completed this addition will add greatly to the efficiency of this department in all directions. The building will be two stories in height, excepting the corner structure, which will be three stories. On the first or ground floor, adjoining the old building, will be located the baggage room (70 feet by 39 feet), the baggage office, baggage storage, and two private examining rooms, making this department complete in itself, the entrance for baggage being from Muelle del Rey and the exit at the rear, where a place is provided for baggage wagons and carts.

Just about the center of the structure, in front, is the main entrance and stair hall, from which the main stairs ascend to the second and third floors. At the rear of the stair hall is the emigration department (43 feet by 22 feet), consisting of two rooms. At the side of the hall is a fireproof vault (21 feet by 9 feet by 16 feet) for

the storage of records.

The balance of the ground floor, a space 62 by 192 feet, is for storage and runway. Here particular pains have been taken to provide for quickly unloading and disposing of incoming goods without unnecessary handling. By the aid of two steam derricks, located at either side of the entrance, and a series of overhead trolleys, goods will be conveyed from the lorchas on the river front to any part of the runway with dispatch. The two sides and rear have openings 10 feet wide by 16 feet high, occurring at intervals of 15 feet. The openings on Calle Numancia and the rear are for the loading of carts and baggage wagons, while those on the remaining side are for loading goods to be conveyed to the storehouse. All of the openings are provided with steel frames and steel rolling shutters, while those in front are also provided with flexible gates.

The entire second floor, comprising an area of about 16,000 square feet, is for the occupancy of the customs offices. A continuation of the corridor of the old building, with offices on one side and court on the other, leads to a rotunda in the corner structure, and continues from there at right angles to the end of the building on Calle Numancia, with offices on either side. At this point are the offices of the collector of customs, which include a waiting room, clerks' office, collector's office, and col-

lector's private office, with toilet room.

On the court side of this corridor are the offices of special agents, the deputy collector, the assistant deputy collector, and clerks' offices. On the street side are massigned offices. At the junction of the two corridors the rotunda (32 feet in diameter) extends from the second floor to the top of the roof, a distance of about 40 feet, and is there surmounted by a dome. In the second story the walls of the rotunda are pierced with eight arched openings, 10 feet wide and 14 feet high, and between the openings are fluted pilasters, with Ionic capitals supporting a cornice at the base of the dome. At the line of the third floor and above the arches are square openings into a passageway around the rotunda. These openings, in connection with the sixteen openings which pierce the dome, supply the light for the rotunda. The whole structure of the dome is classic in design. Surrounding the rotunda and opening into it are the offices of liquidation, stamp office, etc., and a public writing room. On the front corridor are the offices of the surveyor and deputy surveyor, the guards' room, and an additional office for the cashier.

All of the dividing partitions in the second story are paneled 7½ feet high, with the corridors and offices of the collector wainscoted to the same height and paneled in

the same manner.

The collector's office is to be finished in native wood, and all other finishing wood throughout the building will be of California redwood. All woodwork to be in the

natural finish excepting the rotunds, which will be finished in white.

The floors are to be of selected Oregon pine. In the construction concrete footings are to be used, with stone walls for the first story. The posts and girders and timber used below the grade line are to be of native timber, and all other structural work is to be in Oregon pine.

In the exterior design, where the building is a continuation of the old one, no attempt has been made to elaborate upon it, for it was considered advisable to have the whole appear as one complete building without any dividing line. So any special effort at design was left for that part of the building at the corner, where the two wings intersect, a square structure, 62 feet on a side through two stories to the main cornice. The cornice has a projection of 3 feet 6 inches and is supported by heavy modillions, carved in wood. On each side, starting at the line of the second story, are projections of 2 feet and 20 feet wide, running up one story above the main roof, forming dormers, which run back, intersecting the octagonal base, and covered with a spherical dome, which is surmounted by a cupola. The second story is provided with three large windows on each side, with molded architraves and cornices supported on carved brackets. The dormers in the third story are treated as balconies, with columned openings and heavy balustrade in front, supported on heavy carved brackets. The octagonal base of the dome has windows in four sides, which light the rotunda. The circular base is treated with eight pilasters, dividing the wall into eight divisions, each provided with two circular-top windows, which, with the windows in the octagonal base, furnish light to the rotunda. The dome itself is divided into a series of circular and triangular molded panels and is surmounted with a circular cupola with four openings and four columns, with Corinthian capitals. The cupola is 85 feet from the ground, and will be used as a lookout station.

#### NEW GOVERNMENT LABORATORY.

Perhaps the most important undertaking of the bureau has been the designing of a building for the bureau of government laboratories.

Site.—The building is to occupy the southeast part of the plot of ground known as the "Exposition grounds," facing on Calle Herran. These grounds extend between Calle Herran and Calle Padre Faura, a distance of approximately 275 meters. A broad avenue, lined with trees, runs directly through the premises from street to street. It is purposed to place the laboratory building so that it shall form a definite and symmetrical part of a collection of buildings which will be eventually required. Provision has been made in the power house of this building for furnishing all the electric light and power for such a series of buildings, which, when completed, in the form of a quadrangle around a large central court, will form an interesting and imposing group.

Soil.—A careful investigation was made of the ground on which the building is to stand, and of the conditions of adjoining buildings built upon the same soil. It was

found that the soil would safely bear the weight of the building.

Foundation.—The foundation walls of the main building are to be constructed of concrete made of Portland cement, sand, and broken stone, in proportions of one, three, and five, respectively. It was decided in this case not to use the soft local stone for this part of the work, as it is inferior to the Portland cement concrete, and during the rainy season furnishes a ready means for carrying moisture from the ground to all the lower part of the building. In fact, in order to have the lower stone perfectly free from dampness the specifications call for a damp-proof course of hot asphalt to be laid through the wall of the foundation and on the inner and outer surfaces of same up as far as the underside of the water-table course.

Superstructure.—As this is the first new building of importance in connection with which there has been either demand or opportunity for any radical departure on the part of this bureau from the established local methods of construction, proportionate thought and care have been expended upon the construction of the superstructure.

This construction differs from the local methods in that the posts do not extend into the foundation wall, but, instead, are to be set on a 9 by 9 inch sill plate, running continuously around the foundation walls, the foot of each post being let into the sill by a small tusk and both sills an dposts belted to foundation with anchor bolts, extending 4 feet into the concrete foundation wall.

Girders and plates throughout are doubled and gained into each side of the posts

and secured with only one bolt. No mortising or tenoning is used.

The roof is supported on the usual form of truss, modified, however, in that the lower chord of each truss is divided, gained, and bolted with one bolt to the supporting posts, instead of being in one piece resting on top of same. In other words, a double truss is built on each line of supporting posts.

The exterior walls are to be studded in and sheathed with 1-inch boards. On the outside of the sheathing wooden furring strips will be nailed, to which expanded metal lath will be attached by means of 1-inch round galvanized iron staples. On the inside of the walls a metal lath will be attached to the studding by similar staples. The entire surfaces of the interior and exterior walls will then be plastered and fin-

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ished with a surface of cement roughly floated on. Interior partitions will be metal lathed and plastered similarly. This form of construction provides an air space in the walls, which will not only prove a nonconductor of heat, but also prevent dampness from penetrating to interior. Structurally this method will make a strong, elastic wall, which will withstand the strain of earthquake shocks.

The floors are of the usual construction, 3 by 4 inch beams being used for the second story and 3 by 9 inch beams for the first story. The tops of the beams are beveled off and cleats and rough boarding attached between, which supports a layer of concrete 4 inches thick. The finished floor in the main halls and toilet rooms will be of a neat pattern of encaustic tile, and the floors in all the laboratory rooms will be surfaced with a form of asphaltic floor finish which is impervious to acids.

The roof rafters will be covered with boarding, which, in turn, will be covered with a neat pattern of galvanized metallic tile, a layer of building paper being placed

between.

All the timber used in the building will be West Australian jarrah, a wood of excellent qualities, both as to strength and its resistance to the anay, or white ant.

The building in its arrangements has been very carefully laid out, and before even the foundation was started each desk, hood, and fixture was located in every room. As the laboratory will be used for purposes of research and experiment on lines hereinafter mentioned, and not for class instruction, no lecture or class rooms are

Lavatories and toilet rooms are provided at each end of the main corridor on both floors for the general use of the occupants of the building. Toilet rooms for the engine room force, native employees, both male and female, are situated on the first floor of the power house. A special toilet for women is provided in the second floor

of the power house.

**Power house.**—A power house containing the engine and boiler equipment, refrigerating apparatus, pump, etc., as well as the serum institute, will be constructed immediately at the rear of the main building with a second story corridor connecting The power house is approximately 50 by 100 feet, two stories in height,

excepting the engine, boiler, and coal room, which are one story.

The arched colonnade around the power house will be continued in the form of covered passageways to the subsidiary buildings. It is purposed to lay out the grounds surrounding the whole series of buildings with ample driveways, the space between which will be turfed and set out with nips and bungo palms and other tropical trees, diversified by cretons and other hardy ornamental shrubs.

Laboratory arrangement.—Provision is made for the accommodation of the various

laboratory departments as follows:

Ground floor.—The left corridor wing at the front of the building includes the physical laboratories, embracing three intercommunicating rooms of dimensions 25 feet 9 inches by 24 feet 4 inches, 20 feet 3 inches by 21 feet 2 inches, and 20 feet 3 inches by 7 feet 8 inches, respectively, the two larger being for laboratory purposes and the smaller a photometric room. Adjoining are three rooms, also intercommunicating, each having access to main corridor, and dimensions of 20 feet 3 inches by 23 feet 8 inches, 20 feet 3 inches by 10 feet, and 25 feet 9 inches by 18 feet 6 inches, respectively, and devoted in the order mentioned to the following purposes: Assaying room, balance room, and combustion room.

At the rear of the building, and also in left corridor wing, are three independent rooms—a distilling room, 23 feet 9 inches by 32 feet 10 inches; drug workroom, 20 feet 3 inches by 20 feet 6 inches, and a chemical-storeroom, 20 feet 3 inches by 31 feet 8 inches—all opening into main corridor, and the latter having also entrances from the transverse corridor and from the porchway connecting main building with power-

house extension.

In the right wing at the rear of the building are four separate rooms, accessible from main corridor: An apparatus storeroom, of same dimensions and arrangement as the chemical storeroom in opposite wing; a culture-media room, 20 feet 3 inches by 20 feet 6 inches; a room devoted to the study of animal parasites, 25 feet 9 inches by 24 feet 4 inches, and an incubation and refrigerator room, 20 feet 3 inches by 8 feet The front portion of right wing contains four rooms, all opening into main corridor: A mechanics' workroom, 20 feet 3 inches by 28 feet 10 inches; two intercommunicating rooms, 25 feet 9 inches by 24 feet 4 inches, and 20 feet 3 inches by 33 feet 8 inches, devoted to bacteriological analysis, and a general storeroom and store-

keeper's office, 25 feet 9 inches by 18 feet 6 inches, containing a fireproof storage vault.

Second floor.—The front of left wing is occupied by a mineral analysis room, 20 feet 3 inches by 28 feet 10 inches; chemical director's laboratory and office, intercommunicating, with dimensions 25 feet 9 inches by 24 feet 4 inches and 24 feet 3 inches by 16 feet 10 inches, respectively, and a sugar and food analysis room, 24 feet 3 inches

by 16 feet 10 inches.

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Rear of left wing embraces a spectroscopic analysis room, 20 feet 3 inches by 8 feet 6 inches; a chemical research room, 25 feet 9 inches by 24 feet 4 inches; soil and water analysis room, 24 feet 3 inches by 21 feet 6 inches; pharmacology room, 24 feet 3 inches by 15 feet 4 inches, and a balance room, 24 feet 3 inches by 15 feet 4 inches,

all independent and opening onto main corridor.

The right wing at front of building is occupied by 4 rooms, devoted to the following purposes: Biological research, 20 feet 3 inches by 28 feet 10 inches; biological laboratory, 25 feet 9 inches by 24 feet 4 inches; communicating with biological director's office, 24 feet 3 inches by 16 feet 10 inches, and plant pathology, 24 feet 3 inches by 16 feet 10 inches. The rear of the right wing is taken up by a photographic room, approximating 24 feet 3 inches by 31 feet, subdivided into three parts—studio, dark room, and photomicrographic room, with an internal passageway. An elevator for stores from the first floor is provided in one corner of the studio. Also in the rear of right wing are located a collections room and pathology room of dimensions 24 feet 3 inches by 20 feet 6 inches, and 25 feet 9 inches by 24 feet 4 inches, and an incubation and refrigerator room, 20 feet 3 inches by 8 feet 6 inches.

The front central portion of the second floor under the two towers is occupied by the library, of dimensions 53 feet by 37 feet, opening onto main corridor opposite the Ample space is provided in this room for the storage of head of main staircase. The architectural design of the library is of Renaissance style and 30.000 volumes.

slightly more pretentious than that of the rooms devoted to laboratory uses.

In the power-house extension on the ground floor are located three intercommunicating rooms devoted to the serum institute—a kitchen 20 feet by 12 feet 4 inches, a laboratory 20 feet by 20 feet 2 inches, and a packing room 20 feet by 10 feet 2 inches. On the second floor are a physiological chemistry room 20 feet by 10 feet 2 inches, a hydrogen sulphide room 16 feet by 22 feet 3 inches, and a room for the occupation of the resident engineer, or for such other use as may be hereafter determined, 19 feet 8 inches by 32 feet 3 inches.

Subsidiary buildings.—The following structures will be erected in the grounds adjacent to the main building: A stable for inoculated horses for serum institute; a stable for calves, with antiseptic inoculation stalls; 2 animal houses, 1 with laboratory;

a plague laboratory, with 8 antiseptic inoculation stalls and laboratory.

Interior equipment.—Embraces the necessary machinery, apparatus, piping, and conductors for the generation and distribution of the requisite supply of steam, electricity, gas, and compressed air throughout the main and subsidiary buildings. Systems of water supply, plumbing, vacuum piping, refrigerating, and exhaust ven-

tilation are also provided.

Power house.—Is subdivided into an engine room of dimensions 43 feet by 20 feet, boiler room 47 feet by 34 feet, and coal storage room 13 feet by 40 feet, housing the

following equipment:

Boilers: A battery of two 75-horsepower (nominal) wrought-steel, sectional "water-tube" boilers, suspended at front and rear from independent wrought-iron supporting frames, having fire-brick lined masonry settings and fitted with cast fronts; full set of ash and cleaning doors; under feed mechanical stokers; swinging damper, with automatic regulator; 12-inch dial steam-pressure gauges, water columns, try cocks, blow-off, check, stop, and nickel-seated safety valves.

Working pressure: Boilers to carry a working pressure, when necessary, of 200

Smokestack: Natural draft will be provided for the boilers by a self-supporting steel stack, lined through three-fourths of its length with fire brick, securely anchored to a masonry base rising to the roof level, and having an internal diameter of 4 feet and a total height from the boiler-room floor of 110 feet 6 inches.

Flues: Connection will be made between the stack and boilers by soft-steel smokepipe breeching, having internal area of 7 feet and put together with angle irons.

Steam pumps: Two duplex steam pumps, with gun-metal water ends, will be installed. One, 10 inches by 6 inches by 12 inches, to be used for boiler feed from city mains or artesian well; one, 4½ inches by 2½ inches by 6 inches, to be used for returning water of condensation from the piping in the building to the boiler in connection with an automatic pump governor. The two pumps to be cross connected.

Pressure pump: A motor-driven rotary screw pump, with 31 inches suction, 21 inches discharge, fitted with automatic governor and delivering 90 gallons of water per minute at 30 pounds pressure, to be used for laboratory water supply and as a

Feed-water heater: A feed-water heater of 150 horsepower will be installed.

Injectors: Two automatic injectors, arranged to permit use of either injector or either boiler.

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Filters.—A filter of 150-horsepower capacity will be installed, with necessary valves and connections to feed-water heater.

Coal storage.—Space is provided for storage of 150 tons of coal.

Fuel conveyance.—A narrow-gauge track formed of sectional cast plates, set flush with floor, will be laid to connect the coal bunker and boiler room. dumping steel cars of one-half ton capacity each will be provided to transfer fuel, from the coal bunker to the mechanical boiler stokers and for the removal of ashes.

header, and thence to engines by copper piping built to withstand a pressure of 175 pounds, fitted with proper expansion joints and laid beneath boiler and engine room floors. Boiler main.—Steam will be taken from flanged boiler outlets to a horizontal

Engines.—Two engine units will be provided of the horizontal single acting type, each of 60 horsepower (nominal), having self-oiling bearings, quick-closing throttle valves, steam separators, and automatic cylinder lubricators.

Exhaust.—Exhaust steam will be carried beneath the floor of the engine room to boiler room and thence through feed-water heater to an exhaust stack, fitted with

an exhaust head and discharging into the atmosphere 6 feet above the roof.

Dynamos.—The engines will be direct, connected to two multipolar, direct-current electric generators of 35 kilowatts capacity each, furnishing current at an E. M. F. of 125 volts, equipped with self-oiling bearings, carbon brushes, and automatic cut-outs.

Switch board.—Will be constructed of four panels, each 4 feet by 6 feet by 11 inches, of enameled slate, supported by angle iron framework; equipped for 20 circuits with space for 25, and two generators with space for a third, illuminated dial measuring instruments, three sets bus bars, double break-knife switches and automatic cut-outs. Connections will be arranged to permit the use of one, two, or (eventually) three generators, either independently or in multiple on either set of bus bars, also to permit the connection of two generators in series on a three-wire circuit for the future supply of current to buildings located beyond the economical limits of two-wire low-tension distribution.

Subway.—A subway or trench, with removable cover, will be constructed to carry

wires and piping from engine room to the main building.

Internal distribution.—Wires and piping will be distributed under ceiling of basement corridor, and vertical risers carried therefrom to connect with the various parts of the building. Steam, gas, water, and other piping will have individual risers extending from the basement to each room on the first floor, and thence openly within the rooms to second floor. Wiring will be distributed through waterproof conduits by vertical risers to slate-lined distribution closets in the corridors, and thence horizontally beneath the flooring to the various rooms.

Electrical fittings.—Ceiling fixtures of the simplest character will be provided for the general illumination of the laboratory rooms, the bulk of the lighting being confined to desk and portable fixtures, many of which will be specially designed to meet the requirements of the laboratory work. Adjustable fans will be provided wherever the work carried on involves combustion or the production of noxious gases. Arc lamps will be installed in the porte-cochéres, vestibules, library, and

engine and boiler rooms.

Electric furnace.—An electric furnace with a capacity of 300 amperes will be installed

in the assaying room, for the reduction of refractory ores and metals.

Storage battery.—A storage battery of twenty-two 100-ampere hour cells, with requisite measuring apparatus and accessories, will be installed in basement and connected with the physical laboratories, assaying, spectroscopic, and mineral analysis rooms, in such manner as to permit the use in these rooms of any pressure from 2 to 40 volts.

Telephones.—A system of intercommunicating telephones will be installed, having 30 stations, to facilitate the ordering of stores, conveyance of orders from laboratory to engine room, and general communication between members of the laboratory staff.

Exhaust ventilation.—A 5-horsepower motor operating a steel plate exhaust fan will be installed in each of the towers, above the highest point of the roof of main building, and connected by substantial galvanized-iron trunks carried overhead in the attic space and thence distributed vertically in the thickness of the walls to 6, 9, and 12 inch outlets fitted with brass gate valves in the hoods over laboratory desks.

Desk hoods.—Will be constructed of galvanized or Russia iron and conform in shape and size to the desks over which they are placed in the following rooms: Distilling, drug work, chemical stores, culture media, animal parasites, bacteriological analysis, combustion, assaying, physical laboratory, photometric, chemical research, soil and water analysis, pharmacology, pathology, biological research, biological director's laboratory, plant pathology, sugar and food analysis, chemical director's laboratory, mineral analysis, physiological chemistry, and hydrogen sulphide. All supply piping will be fitted to exterior of hoods. Vacuum distribution.—A 4 by 6 inch motor-driven Guild & Garrison vacuum pump, having 5-inch air pipe, will be installed in the engine room, and piping therefrom distributed to the following rooms: Distilling, drug work, chemical stores, culture media, animal parasites, bacteriological analysis, assaying, physical laboratory, chemical research, pharmacology, pathology, biological research, biological director's laboratory, plant pathology, sugar and food analysis, chemical director's laboratory, mineral analysis, and physiological chemistry.

Compressed air.—A motor-driven duplex direct-acting air compressor, having a

Compressed air.—A motor-driven duplex direct-acting air compressor, having a capacity of 52 cubic feet of free air per minute, and normally furnishing a pressure of 4 atmospheres through a 2-inch outlet, will be installed in the engine room, and piping led therefrom to the following rooms: Distilling, drug work, apparatus stores, mechanics' workshop, chemical research, biological research, biological director's laboratory, plant pathology, chemical director's laboratory, mineral analysis, and

serum kitchen.

Laboratory steam supply.—A line of 2½-inch steam pipe will be carried from the boiler room to the basement corridor, and thence distributed by vertical risers to the following rooms: Distilling, drug work, chemical stores, culture media, mechanics' workshop, chemical research, soil and water analysis, pharmacology, photographic, sugar and food analysis, chemical director's laboratory, mineral analysis, and serum

kitchen.

Laboratory gas supply.—A cast-iron gas generator for the production of gas from cocoanut oil will be erected in the boiler room and connected with a gasometer or receiving tank of 500 cubic feet capacity installed in the grounds adjacent to the power house. Piping will be led from the latter to basement corridor of main building and thence distributed by vertical risers to the following rooms: Distilling, drug work, chemical stores, culture media, animal parasites, incubation, mechanics' workshop, bacteriological analysis, combustion, assaying, physical laboratories, spectroscopic analysis, chemical research, soil and water analysis, pharmacology, collections, pathology, biological research, biological director's laboratory, plant pathology, sugar and food analysis, chemical director's laboratory, mineral analysis, physiological chemistry, serum laboratory, packing room, and kitchen.

analysis, physiological chemistry, serum laboratory, packing room, and kitchen.

Laboratory water supply.—A 4-inch connection will be made between the city water mains and the boiler room, and the supply from this source will be supplemented by the sinking of a 5-inch artesian well to an estimated depth of 800 feet, which, on the basis of results obtained from a similar well sunk at the insular cold storage and ice plant in Manila, is expected to furnish a supply of from 5 to 7 gallons a minute by natural flow, which will be increased by the use of an air lift to 40 gallons per minute. The motor-driven screw pump described in a previous paragraph will be so connected as to admit of furnishing from either of the above sources of supply a uniform pressure of 30 pounds for general laboratory uses and the supply of all plumbing fixtures. For laboratory work piping will be carried from the pump to basement corridor, and thence distributed by vertical risers to the following rooms: Distilling, drug work, chemical stores, apparatus stores, culture media, animal parasites, incubation and refrigeration, mechanics' workshop, bacteriological analysis, combustion, assaying, physical laboratories, chemical research, water analysis, pharmacology, photographic, collections, pathology, biological research, biological director's laboratory and office, plant pathology, sugar and food analysis, chemical director's laboratory and office, mineral analysis, physiological chemistry, serum laboratory, and kitchen. A storage tank of 500 gallons capacity will be installed in the central part of the attic above second floor and connected with the water-supply system in the main building for the purpose of furnishing pressure when the power plant is not in operation. Waste troughs will be provided on all laboratory deeks which are supplied with steam or water. Waste piping from laboratory sinks and troughs will be carried by vertical lines to the basement corridor and there connected with the main drainage piping.

Laboratory desks.—Suitable and conveniently arranged hard-wood desks will be provided in all laboratory workrooms throughout the building, of uniform design, based upon a unit of 3 feet in height and 3 feet width, with a backboard 1 foot in height supporting a shelf. Window sills in all laboratory rooms will therefore be 4 feet above floor level, to permit the use of such desks. A space of 2 units, or 6 feet in width, will be allotted to each worker at a desk. The necessary supply lines for conveying gas, water, electricity, etc., to each desk will be attached to the 1-foot backboards of the same, and provided with all necessary valves, cocks, hose, nipples, receptacles, and plugs, accessibly located for the use of each worker upon the prescribed unitary basis. The desk waste troughs will be metal lined and recessed in the woodwork immediately beneath the piping. Conveniently arranged drawers and cupboards with a unitary width of 3 feet will be fitted wherever necessary below the desks. The rooms devoted to collections, apparatus, chemical and general stores

will be fitted with conveniently arranged hard-wood closets and cabinets having

dust-proof glazed doors and American hardware trimmings.

Laboratory sinks.—Enameled earthenware laboratory sinks with drip boards will be installed in the following rooms: Distilling, drug work, chemical stores, apparatus stores, culture media, animal parasites, bacteriological analysis, combustion, assaying, physical laboratories, chemical research, water analysis, pharmacology, photographic, collections, pathology, biological research, biological director's laboratory, plant pathology, sugar and food analysis, chemical director's laboratory, mineral

analysis, physiological chemistry, and serum laboratory and kitchen.

Piers.—Independent concrete supporting piers, surmounted by 2-inch polished stone slabs, will be carried up from foundation footing levels 2 feet 6 inches above first floor in the following rooms: Photometric, physical laboratories, assaying, and 2 feet 6 inches above floor of balance room and level with the floor of photomico-

graphic room in second story.

Mechanics' workroom.—Will be equipped with 14-inch engine lathe, a 10-inch toolmaker's lathe, a 1,000-millimeter standard measuring machine, a 9-inch shaper, No. 1 milling machine, standard dividing engine, a No. 2 upright drill, all motor driven and set on concrete bases run up from foundation footing levels. Ample workbench, shelf, and cupboard space will be provided; also a sink and steam kettle for cleansing tools.

Laboratory power supply.—Mechanical power required for the operation of the various machinery and minor devices used in laboratory work will be provided by electric motors, either direct connected, geared, or belted to the same, as best adapted to the conditions of their use. Motors ranging in size from one thirty-second horsepower to 1 horsepower will be provided for use in the following rooms: Distilling, drug work, assaying, physical laboratories, chemical research, soil and water analysis, pharmacology, sugar and food analysis, chemical director's laboratory, mineral analysis, serum kitchen, and serum laboratory. A motor of 1 horsepower, mounted upon a portable truck and fitted with a flexible shaft, will also be provided and will be available for use at any point in the building or grounds to which it may be transported.

Fireproof vault.—A fireproof vault, having walls constructed of expanded metal lath, surrounded by concrete, will be provided on the first floor of the building, with internal dimensions 3 feet 6 inches by 6 feet 6 inches by 8 feet, for the storage of

laboratory records, standards of weights and measures, etc.

\*Refrigeration.—Two cold-storage chambers of dimensions approximately 9 by 12 by 10 feet will be constructed in the power-house extension of the building, access being provided thereto directly from the serum institute, for the use of which they are designed. The chambers will be cooled by means of a carbonic anhydride compression plant of 6 tons' capacity, which will be installed in that part of the engine room immediately adjacent to the cold-storage chambers and operated by a 12horsepower slow-speed multipolar electric motor, fitted with rawhide gearing. Refrigerating plant will be fitted with submerged condenser, gauge board, and traps, and a liquid receiver. Direct-expansion piping will be carried from the refrigerating machinery to the refrigerators in the incubation rooms on the first and second floors of the main building.

Filter pump.—A duplex air compressor, operated by a 1-horsepower motor, will be installed in the serum kitchen to furnish an air pressure of 200 pounds for the

three filters located in this room.

Crematory.—A steel plate fire-brick lined crematory or garbage destructor, having a capacity of 3 barrels per day and fitted with pans for the evaporation of liquids, will be erected in the crematory room adjacent to the boiler room, to provide for the disposal of laboratory refuse. The gases of combustion from the destructor furnace proper will be subjected to the heat of a subsidiary furnace and completely deodorized before passing to the boiler smokestack, with which the destructor will be connected by a steel smoke breeching.

Future requirements.—Provision has been made in planning the laboratory buildings and equipment not only for immediate requirements, but also for such growth

in the same as may reasonably be anticipated within the next five years.

The buildings thus far authorized will be so located upon the site selected as to provide for the future additions of two wings each of dimensions approximately equal to those of the main building, while the power house and its equipment have been designed to permit the economical future installation of an additional boiler, engine, and dynamo, adequate to supply any anticipated demand for increased steam or electric power from all existing, already authorized, or projected government buildings upon or in the vicinity of the "exposition grounds" or campus.



It is proper to add in conclusion that the evolution of the completed plans for this building and its equipment has been greatly facilitated by the able assistance rendered this bureau by the superintendent of government laboratories and his hearty cooperation at all stages of the work.

#### SCHOOLHOUSES.

Under the existing law the designing of school buildings is not the work of this

bureau, except as they are insular government buildings.

Section 1 of act No. 268 directs the bureau only in respect to "public buildings" belonging to the insular government and such other buildings as may be assigned to it by the civil governor." Section 3 of act No. 74, the "educational act," so called, states as a part of the duties of the general superintendent of public instruction that "he shall prescribe plans for the construction of schoolhouses to be built by the municipalities." This is modified by section 10 of act No. 83, the "provincial government act," as amended by act No. 372, as follows: "In preparing plans and specifications for the construction and repair of buildings for the secondary schools to be undertaken by the provinces as hereinafter provided the provincial supervisor shall consult with the insular architect and with the superintendent of the school division in which the province is located, and such plans and specifications shall be subject to the approval of the latter, or of the general superintendent of public instruction, in accordance with the provisions of act No. 74, before the work may be undertaken."

This bureau is thus charged only with the duty of consultation with the provincial supervisors in respect to contemplated operations. It is felt that in the city of Manila at least entire charge of such work could be given to this bureau, and subsequently, as intercommunication with the provinces improves, an increased amount

of such work should be performed by this office.

#### CONDITIONS AND REQUIREMENTS.

This bureau has now in its employ an expert cabinetmaker, selected from the eligible list of the United States Civil Service Commission, and it is intended to select from among the native carpenters such as are more advanced and place them directly under his charge; that is to say, they will be instructed in the use of American tools and methods of carpentry, and permitted to assist in the construction of the various finished parts of buildings. There appears to be no good reason why the native Filipino should not make a good artisan. While there is no sort of appreciation on his part of the dignity of labor, and while there is a noticeable absence of earnest application to work, still the capacity to do good work is undoubtedly possessed by him, and he has the qualification which will be of the utmost advantage to him, viz, he can be dealt with as an individual.

Most of the carpenter and mason work is performed by Chinese. This applies to laborers employed by contractors, as well as those employed directly by this bureau. This applies to The number of native Filipino carpenters capable of being classed as such has been found to be extremely limited, but it is believed that their number will increase in

view of the demand for such artisans.

The supply of Chinese laborers has become so limited that operations on a large scale have become seriously hampered. It is also further hampered by the fact that the Chinese laborers and carpenters from the districts of Amoy and Macao refuse to work together. Chinese carpenters and other skilled workmen are organized into companies controlled by agents or bosses, with whom it is necessary to negotiate when they are required in any number. A few carpenters can be dealt with individually, but, as a rule in the employment of Chinese labor, the "padrone" system prevails. So far the Filipino laborers appear to be independent of any such control. Undoubtedly, as the future develops expert carpenters and masons in the ranks of the native laborers, they will unite in proper and lawful association, which will be a source of pride to its members as well as an inspiration to others.

There has been a marked public demand for more Chinese carpenters and labor-Undoubtedly more such are needed from the point of view of those who are engaged in building operations. But the prevalence of the above system, as above mentioned, would render the result of such accessions somewhat problematical, at least from the financial standpoint, as competition would still be limited in great part to the bosses and not to the individuals.

The efficiency of this bureau could be increased by a more complete equipment. The nature of a large class of the work is such that the facilities for its performance and for furnishing material should be more complete, as it has been demonstrated that work done by labor employed directly by the bureau is more economical.

There are in the direct employ of this bureau a great many carpenters, masons, and laborers for the purpose of doing small jobs and repairs, which can not be contracted for without considerable expense and delay in the execution. For these reasons arrangements should be such that material can be delivered without the delay now being experienced through inadequate equipment. At present all material has to be secured through the insular purchasing agent, and this not only takes valuable time but in many cases incurs an expense incommensurate with the value of the work. This is especially so when small quantities of material of a certain class are required.

One of the most important requirements is a lumber yard, at some convenient central location, easy of access. At present there are no facilities for such storage, and the inconvenience is a serious drawback. Requirements in connection with this would be: Sheds for the storage of the more bulky building material, a metal workers' shop, and a carpenters' shop. There is a constant demand for small quantities of sand, lime, cement, brick, and material of like nature; also for the storage of fine lumber, which can not be kept in the required quantities without suitable accommodation. The metal worker now occupies quarters in the storeroom of the bureau, which can not for long be available for that purpose, consequently provision should be made for this branch also, with its supply of machinery for the proper execution of all kinds of metal work, such as iron folders, cornice brake, groovers, forming machines, seamers, and such other tools and implements required by metal workers generally. The equipment of a carpenter shop, with machines for turning out a general class of millwork, is a need that can not be too strongly recommended.

There is a continuous and increasing demand for this work, and very often sacrifices and substitutions have to be made in order that the construction may proceed. Sometimes orders for this work through the insular purchasing agent can not be filled and at other times, because they are not executed under supervision of this bureau, they are found to be unsatisfactory. By having the shop directly under the supervision of this bureau and operated by its employees a better class of work can be secured without the delay and inconvenience incident to the present method. This equipment could consist, to begin with, of a cabinetmaker's double saw, an edge-molding machine, a variety woodworker, a sander, a mitering machine, lathe, and a general line of such tools usually found in such plants.

Lack of adequate transportation equipment has been a great source of annoyance in the past. While the insular purchasing agent has furnished all the transportation he could spare, still it has been wholly insufficient. Two lumber wagons and two escort wagons are needed, and if these could be supplied they would meet the

requirements of this office in a satisfactory manner.

#### ARCHITECTURE IN MANILA.

Architecture in Manila is, in a certain sense, disappointing, although it presents some points of interest not to be found elsewhere. One usually associates good things in architecture with Spanish settlements, and in Manila one would think to find something equal to that in Mexico or southern California. It does not, however, compare favorably, lacking the originality, pleasing composition, and proportion which that work displays. One must look to the ecclesiastical work for the best expression of architecture. The churches in Manila are very numerous and are the only monumental structures. The style, when built, was probably well defined, but numerous misfortunes, necessitating rebuilding and additions, have greatly disfigured and obliterated the original designs, although in many cases adding to their picturesqueness. These misfortunes which have attended the churches were chiefly due to earthquakes. The buildings are built of stone, with walls of great thickness—built so evidently to withstand these same disturbances. In most cases the principal feature of the design is the entrance, of one or three heavy arched openings with numerous enriched recesses, the enrichment consisting of heavy bold carvings in stone on the face of the arches, well proportioned as to position and in keeping with that part of the design. Many are treated much more simply with molded archivolt and architrave, and the doors are heavy and massive, with carved panels executed in a skillful manner, the design being taken from ecclesiastical subjects.

Above the entrance is a semicircular or rose window, and most have one or two towers flanking the entrance, and, no doubt at one time some of them were sur-

mounted by spires, but now terminate in belfries, in design good, bad, and indiffer-

ent, or in plain roofs.

The cornices of stone are corbeled out or bracketed, plain and simple. When of wood the rafters and ceiling joists are exposed, terminating in carved or molded work. The side walls are either plain, straight wall surfaces, divided horizontally with molded courses or vertically by buttresses or pilasters surmounted with terracotta ornaments. Ornamentation is the indication of style. The ornaments of these churches do not always convey this information. The window openings in the side walls are few, the principal light coming from clere-story windows.

The exterior walls have the appearance of age, which gives that sense of antiquity

that seems to belong to this class of building.

The crossing has quite often a dome, with octagonal or cylindrical bases. The principal features of the design seem to be borrowed from various sources and not

very cleverly put together.

The domestic architecture is a curious problem, but is peculiarly adapted to the local conditions. The seismic condition and the climate have resulted in a type of domicile, that, at first thought, seems strange to the foreigner. As a matter of fact, the scheme is rational, and serves the purpose well for which it is intended. The design impresses one mostly with its constant repetition, and, however much they differ in matter of detail, plan, and construction, never loses its identity. We meet with it everywhere and it is unmistakable. There is a lack of originality which it is hard to understand. A designer of ability might do surprising things with these simple methods. Although, many things may be said against these methods, it must be admitted to be the frank acceptance of conditions prescribed by the country. It is certainly much easier to evolve a system of design if it has for its foundation solid masonry instead of timber.

Under the local conditions masonry is out of the question. The stone in the islands is of an incomplete formation, very soft, and without a great deal of sustaining power, and the cost of importing stone makes it prohibitive. Aside from this fact it has been demonstrated conclusively that masonry construction will not stand

as successfully as timber in earth disturbances.

The system of construction would have been considered unique a few years ago. It would not be surprising to learn that the inventor of the steel frame or skeleton construction received his first ideas from this class of building, for it is skeleton construction pure and simple, with the substitution of wood for iron and masonry. matter what the external appearance of the building may be, whether massive, stone, brick, plaster, or frame, the construction is always the same. Wood posts are erected at the corners of the building, at the angles, in the interior opposite the outside posts, and at intermediate points. These posts extend into the ground some three or four feet, and are framed into crosspieces at the bottom. One of the things to be contended with in timber construction is the anay, an insect which destroys the timber, working on the inside until nothing remains but the outside shell. there is nothing in the external appearance of the timber to indicate their presence, the results are often very disastrous. The native molave seems to be the only timber the anay will not attack. This timber is used for posts, but, as the cost is very great, it is only used to a point a little above the grade, where it is scarfed to the posts above. Around the posts underground are built stone piers, or, where the wall above ground is stone, they are encased in the wall. The posts extend to the roof to receive the trusses. At the floor lines and roof line girders are run entirely around the building and intersected by girders on the inside posts. These girders are in pairs, one either side of the post, gained in and bolted through them. This constitutes the frame of the building. The floor joists rest upon these girders, and those at the second floor line extend over the line of the posts four or five feet, in this way making balconies for the rooms on that floor, and protection from sun and rain for the openings below. The walls of the first story are constructed in various ways. One way is to build the walls of solid masonry, embedding the posts therein. Another is to build masonry in between the timbers, making a sort of half-timber construction. Still another way is to ceil the walls up with wood. The half-timeer construction would seem to be the most capable of development into something, but the present examples are scarce worthy of the name.

The second-story walls are built up at the ends of the projecting floor joists, and are very light in construction, consisting of thin wood molded panels. Sometimes the panels are filled with an applied ornament, very often of artistic merit and quite

ornate.

The construction of the roof consists of a series of trusses carried across at the line

of the posts and projecting well beyond the face of the second-story wall. Here, again, we find a construction calculated to withstand the earthquake shocks. the angles are bolted together and the tie member bolted to the posts. Only one bolt is used at the different angles, and the theory is that, in case of disturbance, the angles are not very liable to tear apart. Purlins are supported between the trusses which carry the roofing material. This is usually galvanized iron, but some of the older buildings have a tile roof. These tiles are V-shaped, very heavy, and made of clay. One row is laid on the roof with the point down, and over this a row with the point up, covering the joints, and all laid in cement. The tile, being short and laid with a great deal of cement, makes an enormous load for a timber roof to carry. The roof rafters or joists are sometimes exposed, terminating in carved or molded work, but more often the cornice is boxed in and supported by ornamental wood brackets. The panels formed by these brackets in the frieze and soffit of cornice have perforated design, a mode of embellishment which is characteristic of all work. These patterns are sometimes quite intricate and well developed.

The treatment of the outside walls is occasionally varied by a scheme of narrow pilasters and arched windows. The window openings are very high and wide, often being nearly as wide as the room in which they open. The openings are filled with a series of sashes the full height of the window, and are operated by sliding to either Below the windows panels are arranged to slide, so that the opening really

extends to the floor.

There are many examples of really fine wrought-iron work, which are entitled to a great deal of praise. Many of the suburban residences are located on large grounds, inclosed with wrought-iron fences with masonry posts. While the masonry work is not particularly attractive, the ironwork in many cases is so beautifully designed and executed that it is worthy of better surroundings. The same class of work is used in the window openings, and it is always varied enough to be interesting and instructive.

In the crowded districts of Manila the houses and other buildings are built close together, with the walls on the street line, and the overhang at the second story

projecting to the line of the curb, and in some places forming an arcade.

There is no doubt that the future will see marked improvement in the architecture of the islands. The past work is all in a well-worn path, exceedingly hard to get out of, but the introduction of new methods and new people will soon make a better field of operation and present greater opportunities. A style must develop which will have something characteristic of the nationalities here resident, but still retain those points of excellence so well adapted to local conditions. Just what this will develop is problematical. To this end it would be advisable to investigate and study the style and construction characteristic of some of the neighboring countries, particularly Japan.

In the work of the Spaniards there seems to be no effort to introduce ideas characteristic of location. This probably accounts for the inferiority of the work performed here by them, and, as a contrast, it is pleasant to review the results of the native Filipino constructor. Reference is made to the nipa construction, which is original, natural, and worthy in every way. These nipa buildings are very picturesque and capable of being developed into a much more substantial and serviceable type of building. It is believed that the artistic and constructive ability of the natives of these islands could be pleasantly illustrated at the St. Louis Exposition by the constructing of some of these buildings there

by the constructing of some of these buildings there.

The nipa construction may be briefly described as one employing the use of hamboo for the entire structure and floors tied together by withes or "bajuco" (the outer bark of young bamboo in the form of long strings), with sides and roof built from the nips grass. Photographs of examples of nips work appear with this report.

One of the most peculiar compositions of the islands illustrative of the intermixture of styles is the Chinese cathedral. Built in stone, it is a curious mixture, but is harmonious in composition and is very pleasing. It might be said to contain a majority of these features which determine style—a combination of circular windows, windows with circular arches, pointed arches, elliptical arches, and straight lintels. The whole is surmounted by a typical Chinese pagoda roof, seemingly an incongruous mass, without any reason for so being. The thing is neither Chinese, Japanese, Spanish, nor Filipino, but shows the effect the mingling of the different races has upon architecture.

# Appropriations and disbursements fiscal year 1902.

## SALARIES AND WAGES.

| Appropriated. | Disbursed.                               | Turned back<br>to treasurer.                                      |
|---------------|------------------------------------------|-------------------------------------------------------------------|
| . 8,787.50    | \$1, 318. 65<br>1, 554. 94<br>3, 957. 68 | \$1,092.33<br>2,232.56<br>1,605.70                                |
| 11,761.81     | 6, 881. 22                               | 4, 930. 59                                                        |
|               | \$2, 410. 98<br>8, 787. 50<br>5, 568. 33 | \$2,410.98 \$1,318.65<br>\$3,787.50 1,554.94<br>5,568.33 3,967.68 |

#### CONTINGENT EXPENSES AND BUILDING SUPPLIES.

## [\$25,000 of contingent expenses, act 311, was for building supplies.]

|                       | Appropriated. | Disbursed.               | Amount on hand.a        |
|-----------------------|---------------|--------------------------|-------------------------|
| Dec. 4, 1901, act 311 |               | \$22, 124. 84<br>108. 91 | \$4, 875. 16<br>746. 09 |
| Total                 | 27, 850.00    | 22, 228. 75              | 5, 621.25               |

a Amount against which requisitions have been made for total amount on insular purchasing agent for building material from the States.

#### CITY TRANSPORTATION.

|                       | Appropriated. | Disbursed.                  | Turned back<br>to treasurer. |
|-----------------------|---------------|-----------------------------|------------------------------|
| Dec. 4, 1901, act 811 | 100.00        | \$189.84<br>100.00<br>92.69 | \$10.66<br>7.31              |
| Total                 | 350.00        | 382.03                      | 17.97                        |

## TRANSPORTATION (EMPLOYEES FROM STATES AND OUTSIDE MANILA).

| Apr. 12, 1902, act 389.                                            | \$500.00 | \$106.80 | \$393. 20                  |
|--------------------------------------------------------------------|----------|----------|----------------------------|
| Fiscal year 1903.                                                  |          |          |                            |
| Salaries and wages: Appropriated July 14, 1902, act 430 Disbursed  |          |          | \$5, 470. 00<br>3, 487. 68 |
| Balance                                                            |          |          | 1, 982. 32                 |
| Contingent expenses: Appropriated July 14, 1902, act 430 Disbursed |          |          | 1, 050. 00<br>157. 91      |
| Balance                                                            |          |          | 892.09                     |
| Transportation: Appropriated July 14, 1902, act 430 Disbursed      |          |          | 150.00<br>41.28            |
| Relence                                                            |          |          | 108 72                     |

| Public pri                                                                                                                                                                                                | nting office.                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Appropriated, act 288                                                                                                                                                                                     | Contracts outstanding:                                                                                                                                                                        |
| Q4 555 00                                                                                                                                                                                                 | B. W. Cadwallader & Co                                                                                                                                                                        |
| Expended                                                                                                                                                                                                  | ing Co                                                                                                                                                                                        |
| 16, 607. 84                                                                                                                                                                                               | ing Co                                                                                                                                                                                        |
|                                                                                                                                                                                                           | 19, 698, 99<br>16, 607, 84                                                                                                                                                                    |
| •                                                                                                                                                                                                         | Debit                                                                                                                                                                                         |
| tenance, repair, and construction public on other work unexpended.                                                                                                                                        | •                                                                                                                                                                                             |
| Malac Act 330 \$6,190.48                                                                                                                                                                                  |                                                                                                                                                                                               |
| Act 389 306. 87<br>Act 430 1,100.00<br>7,598. 85                                                                                                                                                          | Ah Soon.       \$4,281.96         Manila Sheet Metal Works.       364.55         Albert Bryan.       794.29         Manila Sheet Metal Works.       245.53         Cull & Maddy.       417.02 |
| Expended                                                                                                                                                                                                  | 6, 103. 35<br>3, 236. 42                                                                                                                                                                      |
| 0, 200. 12                                                                                                                                                                                                | Debit                                                                                                                                                                                         |
| The amount contracted over amount apprepair, and construction of public building Cull & Maddy for painting, \$417.02, and 6 \$245.53, let since July 1, which will be pa appropriation act.  Philippine c | one contract, Manila Sheet Metal Works, id from "small jobs" appropriation, next                                                                                                              |
| Transferred from funds of civil hospital                                                                                                                                                                  | _                                                                                                                                                                                             |
| Expended repairs to hospital and new cess                                                                                                                                                                 |                                                                                                                                                                                               |
| Turned into treasurer's credit Appropriated, act 330                                                                                                                                                      | 600.00                                                                                                                                                                                        |
| Expended for stable, plumbing, and incide                                                                                                                                                                 | 2, 400. 00<br>entals                                                                                                                                                                          |
| Credit                                                                                                                                                                                                    | 600, 00                                                                                                                                                                                       |
| Forestry                                                                                                                                                                                                  | bureau.                                                                                                                                                                                       |
| Appropriated, act 380                                                                                                                                                                                     |                                                                                                                                                                                               |
| Total                                                                                                                                                                                                     |                                                                                                                                                                                               |
| For laboratory and addition. Amount of from maintenance, repairs, and construction                                                                                                                        | contracted over amount appropriated paid<br>on of public buildings, fiscal year 1902.                                                                                                         |
| Appropriated, act 330                                                                                                                                                                                     | ison walls.                                                                                                                                                                                   |
| Expended                                                                                                                                                                                                  |                                                                                                                                                                                               |
| Balance, credit                                                                                                                                                                                           | 1, 805. 39                                                                                                                                                                                    |
| Treasure                                                                                                                                                                                                  | r's rault.                                                                                                                                                                                    |
| Appropriated, act 330                                                                                                                                                                                     |                                                                                                                                                                                               |
| Turned back to treasurer                                                                                                                                                                                  | 32, 400. 00<br>16, 000. 00                                                                                                                                                                    |
| Expended                                                                                                                                                                                                  |                                                                                                                                                                                               |
| Contract, Albert Bryan                                                                                                                                                                                    | 16, 291. 49<br>                                                                                                                                                                               |
|                                                                                                                                                                                                           | 5, 653. 20                                                                                                                                                                                    |
| —                                                                                                                                                                                                         | ,                                                                                                                                                                                             |

# Cash room for treasurer.

| Appropriated, act 330                                                                                                        | . \$3,000.00                   |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Expended                                                                                                                     | 3, 390. 21                     |
| Debit                                                                                                                        | . 390, 21                      |
| Paid from maintenance, repair, and construction public buildings, fiscal y                                                   | ear 190 <b>2</b> .             |
| Amount appropriated, act 330, in excess of itemized list, credit                                                             | . \$345.84                     |
| Temporary laboratory, Calle Iris.                                                                                            |                                |
| Appropriated, act 389                                                                                                        | . \$2, 225. 30<br>. 1, 837. 87 |
| Credit                                                                                                                       | . 387. 43                      |
| Government laboratory.                                                                                                       |                                |
| Appropriated, act 389.                                                                                                       | \$40, 411.00                   |
| Appropriated, act 430.                                                                                                       | 10,000.00                      |
|                                                                                                                              | 50, 411. 00                    |
| Turned back to treasurer                                                                                                     | 40, 411. 00                    |
|                                                                                                                              | 10, 000. 00                    |
| Expended, laborers.                                                                                                          |                                |
|                                                                                                                              | 9, 958. 30                     |
| Contract against appropriation, O. F. Campbell                                                                               | 8, 042. 55                     |
| Credit                                                                                                                       | 1, 915, 75                     |
|                                                                                                                              | 1,010.10                       |
| Mint building.                                                                                                               |                                |
| Appropriated, act 389. Expended for closet                                                                                   | \$10,000.00<br>102.12          |
| Turned back to treasurer                                                                                                     | 9, 987. 88                     |
| Semaphore signal station.                                                                                                    | ·                              |
| Appropriated, act 389.                                                                                                       | \$2,000.00                     |
| Appropriated, act 430                                                                                                        | 800.00                         |
|                                                                                                                              | 2, 800. 00                     |
| Expended in repairs                                                                                                          | 1, 890. 78                     |
| Credit'                                                                                                                      | 909. 22                        |
|                                                                                                                              | 000. 22                        |
| Immber.                                                                                                                      |                                |
| Appropriated, act 389                                                                                                        | <b>\$</b> 50, 000. 00          |
| Expended                                                                                                                     |                                |
|                                                                                                                              | 47, 871. 93                    |
| Of this amount approximately \$43,000 worth of Australian lumber has be leaving balance credit \$4,871.93.                   | en ordered,                    |
| Central exposition building.                                                                                                 |                                |
| Appropriated, act 389 \$4,000.00 Contracts against appropriations: Appropriated, act 430 \$4,000.00 Electric Construction Co | \$470.00                       |
| Expended Smith & Reed, plumbing Cull & Maddy Manila Sheet Metal Works                                                        | 1,692.62                       |
| Smith & Reed, gas piping                                                                                                     | 162.00                         |
| 5,527.58 Mayland, Lee & Co., inclosing b<br>4,164.40 ing in rear                                                             | 414.04                         |
| 1,363.18 Charles K. Zorn, sash                                                                                               | 595.74                         |
| Digitized by $Goo$                                                                                                           | gle 4,164.40                   |

| Plumbing fixt | ures. | tc. |
|---------------|-------|-----|
|---------------|-------|-----|

| Naterial has been ordered from the insular purchasing agent covering the amount of balance.    Warehouse No. 3, insular purchasing agent.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Appropriated, act 389                                                              | \$10,000.00<br>156.75                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| ### Warehouse No. 3, insular purchasing agent.    Appropriated, act 389                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                    | 9, 843. 25                                                                       |
| Appropriated, act 389                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Material has been ordered from the inst of balance.                                | ular purchasing agent covering the amount                                        |
| Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Warehouse No. 3, inc                                                               | nılar purchasing agent.                                                          |
| Cottages Baguio, extension sanitarium.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Appropriated, act 389                                                              | \$2, 200. 00<br>                                                                 |
| Appropriated, act 430                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Credit                                                                             | 392. 89                                                                          |
| Appropriated, act 430                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Cottages Baguio, e                                                                 | xtension sanitarium.                                                             |
| Expended                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                    |                                                                                  |
| This money is part at Baguio now and the balance is on its way there to pay laborers and for material necessary for work now under way.    Plague and smallpox hospital.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Expended                                                                           | 8, 905. 29<br>4, 462. 95                                                         |
| Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital.   Plague and smallpox hospital                                                                                                                 | In hands of foreman                                                                | 4, 442. 34<br>4, 442. 34                                                         |
| Appropriated, act 389 \$2, 202. 64 Appropriated, act 430 2, 525. 00  Expended 4, 727. 64 2, 891. 15 Credit 1, 836. 49  Roofing, intendencia building.  Appropriated, act 389 \$2, 202. 64 Contract Manila Sheet Metal Works 1, 304. 77 Credit 897. 87  Custom-house.  Appropriated, act 389 \$2, 863. 44 Appropriated, act 389 \$2, 863. 44 Appropriated, act 430 75, 607. 65 76, 697. 65 76, 661. 27 Credit 186. 39  Audiencia building, wiring in court department.  Appropriated, act 389 \$414. 10 Expended 412. 82 Credit 1. 28                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | This money is part at Baguio now and<br>laborers and for material necessary for wo | the balance is on its way there to pay<br>rk now under way.                      |
| Appropriated, act 430. 2, 525. 00  Expended 2, 891. 15  Credit 1, 836. 49  Roofing, intendencia building.  Appropriated, act 389. \$2, 202. 64 Contract Manila Sheet Metal Works 1, 304. 77  Credit 897. 87  Custom-house.  Appropriated, act 889. \$2, 868. 44 Appropriated, act 430. 78, 101. 82 Appropriated, act 430. 78, 101. 82  Expended 5, 267. 10  75, 697. 66 76, 561. 27  Credit 186. 89  Audiencia building, wiring in court department.  Appropriated, act 389. \$414. 10 Expended 412. 82  Credit 1. 28                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Plague and sm                                                                      | allpox hospital.                                                                 |
| Expended   2, 891. 15   1, 836. 49                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Appropriated, act 389                                                              | \$2, 202. 64<br>2, 525. 00                                                       |
| Roofing, intendencia building.   \$2, 202. 64   Contract Manila Sheet Metal Works   1, 304. 77     Royal Street Metal Works   1, 304. 77     Royal Street Metal Works   1, 304. 77     Royal Street Metal Works   1, 304. 77     Royal Street Metal Works   1, 304. 77     Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Works   Royal Street Metal Work                                                                                                                |                                                                                    |                                                                                  |
| Appropriated, act 389                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Credit                                                                             |                                                                                  |
| Appropriated, act 389                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Roofing, intend                                                                    | lencia building.                                                                 |
| Custom-house.   St. 363.44   Various small jobs   \$561.20   New custom-house   75,000.07                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                    |                                                                                  |
| Appropriated, act 389. \$2, 863. 44   Various small jobs \$561. 20   New custom-house 75, 000. 07    Expended \$89,944.76   5, 267.10    75, 697.66   76, 561. 27    Credit \$136.39    Audiencia building, wiring in court department.  Appropriated, act 389 \$414. 10    Expended \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282    Credit \$1.282 | Credit                                                                             | 897. 87                                                                          |
| Expended                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Custom                                                                             | r-house.                                                                         |
| 75, 697. 66 75, 561. 27    Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Appropriated, act 889. \$2, 868. 44<br>Appropriated, act 480. 78, 101. 82          | Various small jobs         \$561.20           New custom-house         75,000.07 |
| Audiencia building, wiring in court department.    Appropriated, act 389                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 80, 964. 76<br>Expended 5, 267. 10                                                 | 75, 561. 27                                                                      |
| Audiencia building, wiring in court department.  Appropriated, act 389                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 75, 561. 27                                                                        |                                                                                  |
| Appropriated, act 389                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                    |                                                                                  |
| Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | -                                                                                  | -                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                    |                                                                                  |
| WAR 1902—VOL 10, PT 2——22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Credit                                                                             | 1.28                                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | WAR 1902-VOL 10, PT 2-                                                             | <b>-22</b> Digitized by Google                                                   |

| Civil hospital, e                                                | second cesspool.                                                        |
|------------------------------------------------------------------|-------------------------------------------------------------------------|
|                                                                  |                                                                         |
| Expended                                                         |                                                                         |
| Credit                                                           | 270. 69                                                                 |
| Casemates and buildi                                             | ings for constabulary.                                                  |
| Appropriated, act 430                                            | \$2, 100. 00                                                            |
| Expended                                                         |                                                                         |
| Credit                                                           | 1,859.81                                                                |
| Ice plant                                                        | buildings.                                                              |
| •                                                                | ·                                                                       |
| Appropriated, act 430<br>Expended                                |                                                                         |
| Credit                                                           | 5,694.04                                                                |
| Building for bure                                                | au of agriculture.                                                      |
|                                                                  | Electrical Construction Co., fixtures \$435.00 A. S. Cook, water-closet |
| Credit 955.22                                                    | 494.78                                                                  |
| Stonenson and offee                                              | bureau of architecture.                                                 |
| - ·                                                              | •                                                                       |
| Appropriated<br>Expended                                         | <b>\$8,000</b> .00 170.43                                               |
| Credit                                                           | 7,829.57                                                                |
| Shed for warehouse, in                                           | sular purchasing agent.                                                 |
|                                                                  | \$400<br>400                                                            |
| Storehouse, bureau                                               | of public instruction.                                                  |
| Appropriated, act 430                                            |                                                                         |
| Credit                                                           |                                                                         |
| Civil h                                                          | ospital.                                                                |
| Appropriated, act 430                                            | Work ordered against appropriation: Smith & Reed, piping                |
| 1,066.88<br>27.66                                                |                                                                         |
| Credit                                                           |                                                                         |
| Repairs, intend                                                  | dencia building.                                                        |
| Appropriated, act 430                                            | <b>\$130.</b> 00 130. 00                                                |
| Building suppli                                                  | ies, laborers, etc.                                                     |
|                                                                  | <b>\$27,000.00</b>                                                      |
| Expended                                                         | 2, 180. 82                                                              |
| Credit                                                           | •                                                                       |
| The balance of this appropriation has linsular purchasing agent. | been contracted for by requisitions on the Digitized by                 |

## RECAPITULATION.

|                        | Dr.                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Cr.                                                                                                                                                                                                                                                                 |
|------------------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Public printing office | \$3, 091. 15<br>2, 866. 82<br>301. 60<br>390. 21 | Bilibid prison walls Philippine civil hospital Treasurer's vault. Excess appropriation, act 830 Temporary laboratory, Calle Iris. Government laboratory, Semaphore signal station Lumber Central exposition building. Warehouse, insular purchasing agent. Plague and smallpox hospital. Boofing, intendencia building. Custom-house Audiencia building, wiring. Civil hospital, second cesspool Ice plant buildings. Casemates and buildings for constabulary. Building for bureau of agriculture. Storeroom andoffices, bureauof architecture Shed for warehouse, insular purchasing agent. Storehouse, bureau publicinstruction. Civil hospital, act 490 Repairs, intendencia building. | \$1, 805. 39<br>800. 00<br>5, 658. 20<br>345. 84<br>387. 43<br>1, 915. 75<br>909. 22<br>4, 871. 98<br>1, 363. 18<br>392. 89<br>1, 383. 49<br>897. 87<br>186. 39<br>270. 69<br>5, 694. 04<br>1, 859. 81<br>965. 22<br>7, 829. 57<br>400. 00<br>1, 088. 72<br>130. 00 |
|                        | 6, 649. 89                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 39, 394. 91<br>6, 649. 89                                                                                                                                                                                                                                           |
|                        |                                                  | Balance, against which there are no outstanding contracts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 32, 745, 02                                                                                                                                                                                                                                                         |

Respectfully submitted.

EDGAR K. BOURNE,

Chief Bureau of Architecture and Construction of Public Buildings.

MANILA, P. I., September 1, 1902.

# Appendix C.

# REPORT OF THE PUBLIC PRINTER FOR THE PERIOD FROM MAY 29, 1901, TO JUNE 30, 1902, WITH APPENDIX COVERING THE PERIOD FROM JULY 1 TO AUGUST 31, 1902.

BUREAU OF PUBLIC PRINTING, OFFICE OF THE PUBLIC PRINTER, Manila, P. I., September 16, 1902.

Sm: In compliance with your letter of September 4, 1902, I have the honor to present the following report for the period from May 29, 1901, to June 30, 1902, with appendix covering the period from July 1 to August 31, 1902:

It is a matter of great pleasure that I am permitted to announce the installation of

the public printing plant for the government of the Philippine Islands.

I was appointed to my present position on May 29, 1901, in the manner suggested by the civil governor, upon the recommendation of Hon. Frank W. Palmer, Public Printer of the United States, and approved by Hon. Elihu Root, Secretary of War.

Certain instructions embodied in cablegrams were furnished to me by the Chief of the Insular Bureau as a basis for the equipment of this plant. These instructions indicated the quantity of body type and the number and size of cylinder presses required, and further stated that the Philippine Commission desired a complete printing plant, including stereotyping and electrotyping outfits and a photo-engraving plant, together with necessary supplies.

In accordance with these instructions I prepared the following schedules. The same were duly advertised in the newspapers and bids invited. Copies were sent direct to well-known firms in the respective mechanical lines:

A. Type. (July 2, 1901.)
B. Electrotyping and stereotyping outfits. (July 11, 1901.)
C. Bookbinding outfit, etc. (July 11, 1901.)

D. Composing room and press-room equipments. (July 17, 1901.)

E. Readvertised and additional machinery, etc., for bookbinding and prese-room outfits. (August 5, 1901.)

F. Photo-engraving outfit, supplies, etc. (August 15, 1901.)

G. Power plant, etc. (August 12, 1901.)
H. Printing inks and copying printing inks, bronzes, dry colors, varnishes, etc. (August 16, 1901.)

I. Electrical supplies, etc. (August 15, 1901.)
A glance at the above dates will show that all the schedules had been prepared and printed by August 16, 1901, two and a half months after the selection of the

public printer.

When the bids were received abstracts of all prices submitted by the several bidders were prepared by item number, my recommendations being indicated thereon and the reasons therefor given. The abstracts, bids, and awards, with letters recommending to whom awards be made, were then submitted to the Chief of the Insular Bureau and by him transmitted to the United States Public Printer for his indorsement and such suggestions as he might deem proper. The recommendations I had the honor to make received his concurrence in every instance. Copies of abstracts of bids and of the awards made to each bidder, along with the letters recommending to whom awards should be made, the letters of transmittal of the Chief of the Insular Bureau to the Public Printer of the United States and his indorsement thereon, accompanied my preliminary report to the Chief of the Insular Bureau on August 19, 1901, which was forwarded to the civil governor with his report on the status of the plant at that time.

The award on the cylinder printing presses was made, under cable instructions, to

the Miehle Printing Press Company.

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Acting under the verbal order of the chief of the insular bureau of August 12, 1901, I made requisition on the Mergenthaler Linotype Company, based on a proposal submitted by them, for 4 linotype machines, complete in every detail, with all necessary supplies and extra parts. Purchase was ordered on August 15, 1901. The original letters of this purchase are in the files of the insular bureau.

The automatic feeder for the folding machine, an acetylene gas plant, and a few

minor articles of equipment were purchased on circular bids.

Mr. J. G. Jester, United States disbursing agent of Philippine revenues, purchased the reference books, copying press and supplies, file cabinet, 2 typewriters, deeks for same, and some office supplies, on lists furnished by me.

All necessary cabinets, wood furniture, tables, benches, make-up and type banks,

tubs, wood sinks, type racks, etc., were purchased in Manila through the insular

purchasing agent.

There have been added to the equipment 2 ruling machines, 2 numbering machines, 2 perforators, all in fair condition; 2 Challenge Gordon presses, in poor condition, transferred from the insular purchasing agent printing branch, and 2 Gordon presses,

in fair condition, from the post-office printing branch

In the absence of specific instructions from the Philippine Civil Commission, a difficult problem presented itself in the question of supplies to accompany the plant. The War Department queried the Government Printing Office officials on this point, receiving a reply to the effect that "it was not possible to make even an approximate estimate of kinds and quantities of supplies to be purchased in the absence of data as to the amount and character of the work." The matter was then placed entirely in my hands. This being determined, an endeavor was made to have them purchased by the Public Printer of the United States under his contracts, who was unable to do so owing to legal obstructions. I therefore recommended the following plan, which was approved by the War Department:

To take the contracts for paper for public printing and binding made by the Joint Committee on Printing of the United States Congress, for envelopes made by the Postmaster-General of the United States, and for stationery, material, etc., made by the Public Printer of the United States, and to address the several contractors a circular letter asking them to furnish this bureau under said contracts and at those prices f. o. b. ship, Manila Bay, plus freight rate from New York, payment to be made from Philippine funds on cable notification of invoice verification at Manila, The supplies listed in this report other than those enumerated in schedules

were purchased thereunder.

In selecting the personnel of the force the following method was adopted:

Tender of application, submitting recommendations and medical certificates, my indorsement to the Chief of the Insular Bureau, inquiry by him of the Public Printer of the United States as to efficiency, qualifications, and general character of the applicant, the reply of the Public Printer thereto, the necessary transfer papers through the Civil Service Commission, and tender of appointment, as follows:

# WAR DEPARTMENT, DIVISION OF INSULAR AFFAIRS Washington, D. C.

Sie: By virtue of authority conferred by cablegram from the Philippine Commission, and by proper transfer from the United States civil service, you are appointed

Meanwhile, while under my direction, you are to assist Mr. John S. Leech, the recently appointed superintendent of the Philippine printing office. Your tenure of office of this position is to be at the pleasure of this office until you start for Manila,

and at that of the civil governor of the Philippines upon your arrival there.

Your duties will be such as may be prescribed by proper authority, and will specially include the instruction of any unskilled or native laborers that may be employed in said office in Manila.

Kindly acknowledge your acceptance of the position on the foregoing terms.

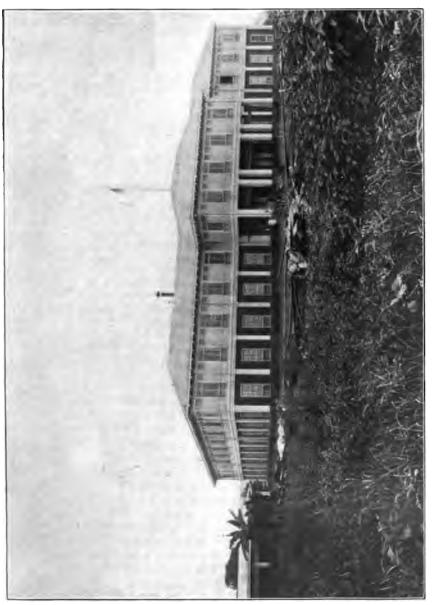
Respectfully,

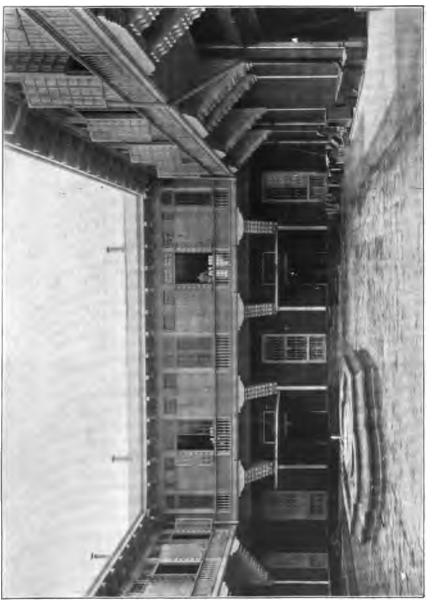
CLARENCE R. EDWARDS, Chief of Division.

Upon the acceptance of an appointment the prescribed oaths of office were administered. The first member of the force was appointed on August 1, 1901.

On August 17, 1901, a cablegram was sent to the civil governor, giving approximately the floor space required for the plant as a whole and for each mechanical branch.

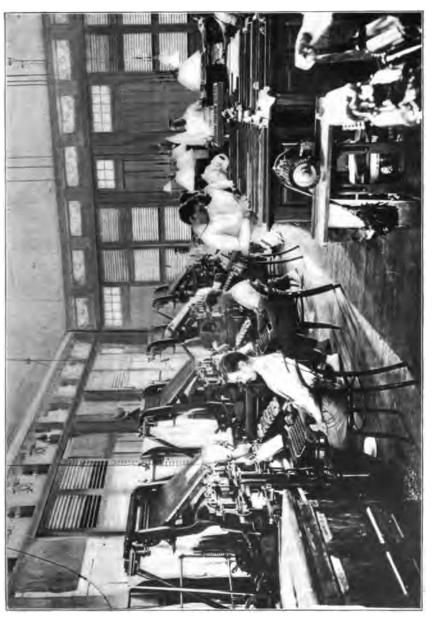
Believing it would expedite the preparation of the building for this bureau, on the approval of Col. Clarence R. Edwards, Edwin C. Jones and James A. Hoggsette were ordered to proceed to Manila in advance of the force to install the plant.

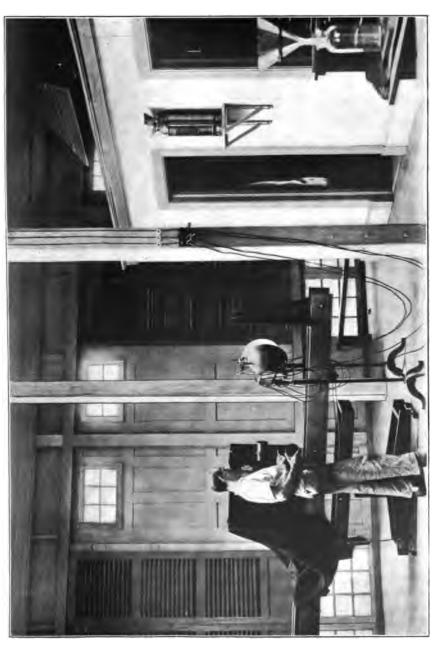














ENTRANCE TO ETCHING ROOM AND ARTISTS' CORNER, PHOTO-ENGRAVING DIVISION.





arrived here on October 15, 1901, reported to you, and were taken in consultation as to a building for the plant. Then they were assigned to the insular purchasing agent to take charge of contract printing and of the insular purchasing agent printing

branch located at the quartermaster's shops.

Arriving on October 26, 1902, with twelve members of the force, I reported to you and was assigned office room in the ayuntamiento building.

On October 31, 1902, the insular auditor requested a detail of four printing experts to reaudit bills for contract printing. With your approval, the following employees were assigned: E. E. Gessler, proof reader; Jerome Kendall, printer; L. M. Allen, bookbinder; Fred. A. Anderson, pressman. This assignment lasted approximately two months.

The volume of office work so increased that I had to recall Messrs. Jones and Hoggsette, and Jerome Kendall and W. G. Vandever were assigned in their stead, the former in charge of contract printing and the latter of the branch office. Other employees were assigned to the branch office from time to time when their services were needed.

Notwithstanding the detail of employees to other bureaus their salaries were paid

from the appropriations of this bureau.

Act 296, "An act creating a bureau of public printing," was enacted November 7,

1901, and the bureau was organized thereunder on November 13, 1901.

During the month of November shipments were arriving from the States, so it became necessary to erect a temporary shed for housing the equipment and to rent a warehouse for storing supplies. A shed 130 by 30 feet was erected at the north end of the present building to invoice the plant in order to cable payments according to agreement. Necessary electrical connections were made with the ice plant to test the machinery. The supplies were stored at 254 San Miguel.

The civil governor and the secretaries of the departments were notified by letter on June 9, 1902, that on and after that date this bureau would assume control of the public printing and binding, being at that time able partially to operate in the com-

posing room, bindery, and press room.

Allowance should be made on account of the services rendered by employees as instructors of native craftsmen, and this ought to be borne in mind in any comparison

as to cost of operation.

If some provision can be made whereby employees may secure wholesome food at more reasonable prices than prevail at present, and suitable houses rented at lower rates, it will no doubt tend to the retention of efficient employees and render it com-

paratively easy to secure additional men.

There was appropriated in act 283 for "making repairs and additions to the building to be occupied by the public printing office, for grading and laying out the grounds about the building, and for repairing the fence surrounding the grounds," \$50,000 in United States currency. Act 389 made a further appropriation of \$34,555.33, United States currency, for the above purpose. Act 437 provided \$1,475.20 "for expenses in grading and laying out the grounds about the public printing building, including filling and sodding and the hire of laborers in the above

Tabular statements are attached hereto, giving in detail the information required

by paragraph 3, section 2, act 296.

Of the amounts appropriated to this bureau in acts 311 and 389, it will be seen from Table 1, financial statement, that the sum of \$52,895.46 was returned to the treas-The estimates for these quarters were based on representations that portions of the building would be ready for occupancy during those periods.

A supplemental statement is appended showing the operations of the bureau during

the months of July and August, 1902, as requested. (Exhibit B.)

As the plant stands to-day, having its own power plant, with boiler adapted to use coal or crude oil as fuel, a machine shop, gas plant, and the latest improved machinery in the mechanical branches, each machine run by an independent motor, economizing space and power, it appears to be admirably adapted to do the work required by the government of the Philippine Islands.

In conclusion I desire to call attention to the short time in which the schedules were completed and to testify to the mechanical skill of the employees in installing the plant. The machinery in this office is of a very intricate nature and arrived from the United States in parts. The machines were erected and operated success-

fully without delay.

JOHN S. LEECH, Public Printer.

Hon. BERNARD MOSES Secretary of Public Instruction.

TABLE No. 1.—Statement of appropriations for the bureau of public printing to June 30,

# [Expressed in United States currency.]

# RESOURCES.

| Act 291, November 2, 1901: For purchase of printing plant and supplies and freight for same, directly transmitted to James G. Jester, United States disbursing agent for Philippine funds |                      | <b>\$200, 0</b> 00. 00      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------|
| Act 311, December 4, 1901:                                                                                                                                                                |                      |                             |
| Salaries and wages— Designated classes                                                                                                                                                    | \$5, 158, 39         |                             |
| Temporary, clerical, etc                                                                                                                                                                  | 2, 230. 00           |                             |
| Contingent expenses                                                                                                                                                                       | 26, 250. 00          | 00 000 00                   |
| Act 330, January 9, 1902:                                                                                                                                                                 |                      | <b>33, 63</b> 8. 39         |
| Salaries and wages—                                                                                                                                                                       |                      |                             |
| Designated classes                                                                                                                                                                        | 8, 512. 50           |                             |
| Temporary, clerical, etc                                                                                                                                                                  | 17, 169.00           |                             |
| Contingent expenses                                                                                                                                                                       | 90, 000. 00          | 115, 681. 50                |
| Act 389, April 12, 1902:<br>Salaries and wages—                                                                                                                                           |                      | 110, 001. 00                |
| Designated classes                                                                                                                                                                        | 8, 562. 50           |                             |
| Temporary, clerical, etc                                                                                                                                                                  | 14, 161. 87          |                             |
| Contingent expenses                                                                                                                                                                       | 20,000.00            | 47, 724. 37                 |
|                                                                                                                                                                                           |                      |                             |
|                                                                                                                                                                                           |                      | 397, 044. 26                |
| Disbursements.                                                                                                                                                                            |                      | •                           |
| (At Washington, D. C.)                                                                                                                                                                    |                      |                             |
| Disbursements for equipment and supplies made by the Un disbursing agent of Philippine funds                                                                                              |                      | <b>\$196,</b> 878. 23       |
| (At Manila, P. I.)                                                                                                                                                                        |                      |                             |
| Second quarter, fiscal year 1902:<br>Salaries and wages—                                                                                                                                  |                      |                             |
| Designated classes \$4,853.42                                                                                                                                                             |                      |                             |
| Temporary, clerical, etc                                                                                                                                                                  |                      |                             |
| Contingent expenses                                                                                                                                                                       | <b>e</b> o 004 74    |                             |
| Third quarter, fiscal year 1902:                                                                                                                                                          | <b>\$</b> 8, 224. 74 |                             |
| Salaries and wages—                                                                                                                                                                       |                      |                             |
| Designated classes 7, 859. 17                                                                                                                                                             |                      |                             |
| Temporary, clerical, etc         2, 823. 13           Contingent expenses         1, 499. 29                                                                                              |                      |                             |
| Contingent expenses                                                                                                                                                                       | 12, 181. 59          |                             |
| Fourth quarter, fiscal year 1902:                                                                                                                                                         | 12, 101.00           |                             |
| Salaries and wages—                                                                                                                                                                       |                      |                             |
| Designated classes 8, 617. 65                                                                                                                                                             |                      |                             |
| Temporary, clerical, etc                                                                                                                                                                  |                      |                             |
| Contingent expenses                                                                                                                                                                       | 24, 220. 15          |                             |
|                                                                                                                                                                                           | 24, 220. 10          |                             |
|                                                                                                                                                                                           | -                    | <b>48, 626</b> . 48         |
| Unexpended balances:                                                                                                                                                                      |                      |                             |
| Oucapended Balances:                                                                                                                                                                      |                      | 48, 626. 48<br>241, 504. 71 |
| Loss on unexpended (local currency) balance of appropr<br>ried forward, due to change in ratio from 2.10 for 1.00 fo                                                                      |                      |                             |

| Unexpended balances—Continued. Returned to insular treasurer— Act 311, December 4, 1901—                                                                                                                      |                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Salaries and wages— Designated classes \$304.97                                                                                                                                                               |                                    |
| Temporary, clerical, etc 1,095.03 Contingent expenses                                                                                                                                                         | 5                                  |
| Act 389, April 12, 1902—<br>Salaries and wages—                                                                                                                                                               | •                                  |
| Designated classes       536. 92         Temporary, clerical, etc       18, 232. 35         Contingent expenses       8, 712. 54                                                                              |                                    |
|                                                                                                                                                                                                               | 1<br>- \$52,895.46                 |
| Balance on hand with United States disbursing agent of Philippin funds.                                                                                                                                       |                                    |
| Retained by disbursing officer to meet known obligations (\$57,762.4 less \$50,000 for draft sent United States disbursing agent of Phi ippine funds, which is shown in his balance, but for which tran       | l,<br>l-                           |
| fer notice of payment has not reached disbursing officer)                                                                                                                                                     |                                    |
|                                                                                                                                                                                                               | 397, 044. 26                       |
| Statement showing amount of appropriations transferred to United States d of Philippine funds.                                                                                                                | isbursing agent                    |
| Transferred in full (act 291, November 2, 1901)  Transferred third quarter fiscal year 1902  Transferred fourth quarter fiscal year 1902 (see above)                                                          | . 40,000.00                        |
| •                                                                                                                                                                                                             | 290, 000. 00                       |
| Statement of cash receipts from the sale of supplies to insular purchasing again bureau to June 30, 1902.                                                                                                     | ent and weather                    |
| April \$E<br>May June S                                                                                                                                                                                       | <b>18. 90</b>                      |
| Transferred to insular treasurer.                                                                                                                                                                             | ******                             |
| April \$5<br>May June \$                                                                                                                                                                                      | 18.90                              |
| TABLE No. 2.—Statement showing the disbursements on account of equipments, transportation, and other charges from the inception of the besides, to June 30, 1902.                                             | nent, materials,<br>ureau, May 29, |
| Received from the United States previous to June 30, 1902: Equipment Supplies other than paper                                                                                                                | 24, 325. 61                        |
| Paper Transportation and other charges                                                                                                                                                                        | - 45, 360. 92<br>- 7, 441. 51      |
| Total                                                                                                                                                                                                         | re                                 |
| Note 2.—Seventeen reams of paper billed by Dill & Collins were receive so damaged by coal dust and water that the public printer was dul authorized to drop same from his property return, and their bill for | d                                  |

| Note 3.—Several items upon bills from National Electric Supply Company were not received, and their bill for \$623.19 was therefore with- |              |
|-------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| held from payment, but in above statement is taken up in full.                                                                            |              |
| Note 4.—The following bills were cabled for payment, but were not paid previous to June 30, 1902:                                         |              |
| American Type Founders' Company                                                                                                           |              |
| Sinclair & Valentine                                                                                                                      |              |
| A. D. Farmer & Sons 28. 27                                                                                                                |              |
| Shoemaker & Busch 82.08                                                                                                                   |              |
| Woodward & Lothrop 695. 42                                                                                                                |              |
| Bingham Brothers' Company                                                                                                                 |              |
| American Type Founders' Company                                                                                                           |              |
| minorical Type Pounders Company                                                                                                           |              |
| Total payment cabled, not paid                                                                                                            |              |
| Amount of payment withheld, E. and H. T. Anthony (see note 1)                                                                             | \$1,709.07   |
| Amount of payment withheld, Dill & Collins (see note 2)                                                                                   | 131. 26      |
| Amount of payment withheld, National Electric Supply Company                                                                              | 101.20       |
|                                                                                                                                           | 623, 19      |
| (see note 3)                                                                                                                              | 1, 969. 04   |
| Town amount capital for payment, but not place the descriptions.                                                                          | 1,000.01     |
| Total payments not made previous to June 30, 1902                                                                                         | 4, 432. 56   |
| Total received from the United States, June 30, 1902                                                                                      | 201.310.79   |
| Total payments not made for above June 30, 1902                                                                                           | 4, 432. 56   |
|                                                                                                                                           | -, 102.00    |
| Total disbursements made in United States to June 30<br>Disbursements at Manila:                                                          | 196, 878. 23 |
| Equipment                                                                                                                                 |              |
| Supplies                                                                                                                                  |              |
| Transportation and other charges                                                                                                          |              |
| Sundry 4, 798, 51                                                                                                                         |              |
|                                                                                                                                           | 10, 137. 11  |
| Total disbursements exclusive of salaries and wages                                                                                       | 207, 015. 34 |
| <del></del>                                                                                                                               |              |

Table No. 5.—Statement showing the printing and binding executed in the bureau of public printing, for the fiscal year ended June 30, 1902.

Note.—The total cost includes paper and materials, composition, electrotyping, stereotyping, photo-engraving, presswork, ruling, folding, stitching, covering, binding, etc.

| Department and bureau, and description of work. | Requisition<br>No. | Jacket<br>No.       | Num-<br>ber of<br>copies. | Num-<br>ber of<br>pages. | Num-<br>ber of<br>copies<br>bound. | Correc-<br>tions and<br>altera-<br>tions. | Total cost<br>U. S.<br>currency. |
|-------------------------------------------------|--------------------|---------------------|---------------------------|--------------------------|------------------------------------|-------------------------------------------|----------------------------------|
| - CIVIL GOVERNOR.                               |                    |                     |                           |                          |                                    |                                           |                                  |
| U. S. Philippine Commission.                    | [                  | 1                   |                           |                          |                                    |                                           |                                  |
| Act 412:                                        | [                  | l                   |                           | 1                        | Ì                                  |                                           | l                                |
| EnglishSpanishAct 418:                          | 1A<br>2A           | 21<br>22            | 2,010<br>1,000            | 1                        |                                    |                                           | \$6.30<br>3.85                   |
| RnglishSpanish                                  | 8A<br>4A           | 28<br>24            | 2,010<br>1,000            | 3<br>3                   | <br>                               |                                           | 42, 15<br>8, 00                  |
| Act 414:<br>Spanish<br>English                  | 5A<br>6A           | 25<br>26            | 1,000<br>2,010            | 1<br>1                   |                                    |                                           | 3.85<br>6.30                     |
| Act 415:<br>English<br>Spanish                  | 7A<br>8A           | 27<br>29            | 2,010<br>1,000            | 8<br>8                   |                                    |                                           | 23.00<br>16.00                   |
| Act 416:<br>English<br>Spanish                  | 10A<br>11A         | 86<br>87            | 2,010<br>1,000            | 1                        |                                    |                                           | 6. 30<br>3. 85                   |
| Act 417: EnglishSpanish                         | 24A<br>25A         | 62<br>68            | 2,010<br>1,000            | 1<br>1                   |                                    |                                           | 6. <b>3</b> 0<br>3. 86           |
| Act 418: EnglishSpanish                         | 48 A<br>44 A       | 1 <b>2</b> 6<br>127 | 2,010<br>1,000            | 1                        |                                    |                                           | 6.30<br>3.85                     |
| Act 419:<br>EnglishSpanish                      | 45A<br>46A         | 128<br>129          | 2,010<br>1,000            | 2 2                      |                                    |                                           | 7.35<br>4.90                     |
| •                                               |                    |                     | 1                         | Digitiz                  | ed by $G$                          | oogl                                      | 122, 15                          |

Table No. 5.—Statement showing the printing and binding executed in the bureau of public printing, for the fiscal year ended June 30, 1908—Continued.

| Department and bureau, and description of work.                                                                                   | Requisition<br>No.              | Jacket<br>No.              | Num-<br>ber of<br>copies.    | Num-<br>ber of<br>pages. | Num-<br>ber of<br>copies<br>bound. | Correc-<br>tions and<br>altera-<br>tions. | Total cost<br>U. S.<br>currency.                      |
|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------|------------------------------|--------------------------|------------------------------------|-------------------------------------------|-------------------------------------------------------|
| CIVIL GOVERNOR—continued.                                                                                                         |                                 |                            |                              |                          |                                    |                                           |                                                       |
| Executive bureau.                                                                                                                 |                                 | 1                          |                              |                          | ŀ                                  |                                           |                                                       |
| Salary receipts  Daily report of absentees  Executive Order 84, Spanish Appointment cards  Binding 848 sheets typewritten matter. | 12A<br>18A<br>14A<br>20A<br>84A | 88<br>89<br>41<br>51<br>98 | 300<br>500<br>1,000<br>1,000 |                          | 1                                  |                                           | \$8. 10<br>8. 75<br>8. 10<br>5. 55<br>2. 50<br>23. 00 |
| Civil service board.                                                                                                              |                                 | 1                          |                              |                          |                                    | 1                                         |                                                       |
| Record cardsLetter heads                                                                                                          | 40A<br>41A                      | 114<br>115                 | 10,000<br>5,000              |                          |                                    |                                           | 29. 05<br>19. 95<br>49. 00                            |
| Insular purchasing agent.                                                                                                         |                                 |                            |                              |                          |                                    |                                           | 19.00                                                 |
| Auditor's forms (714)                                                                                                             | 38A                             | 108                        | 10,000                       |                          |                                    | 1.15                                      | 38.50                                                 |
| City of Manila.                                                                                                                   |                                 |                            | '                            |                          |                                    |                                           |                                                       |
| Municipal board:                                                                                                                  |                                 | Ì                          |                              |                          | 1                                  |                                           | ļ                                                     |
| Ordinance 33, 500 English, 500 Span-<br>ish                                                                                       | 88A                             | 92                         | 1,000                        | 1                        | ļ                                  |                                           | 6.80                                                  |
| Department of city schools: Receipt books (100 to book) Tescher's record, night school Principal's monthly report cards           | 15A<br>18A<br>21 A              | 42<br>81<br>82             | 48<br>200<br>1,000           |                          |                                    |                                           | 18. 10<br>8. 40<br>6. 90                              |
| Record cards of pupils                                                                                                            | 22A                             | 88                         | 5,000                        |                          |                                    |                                           | 26. 35                                                |
| teachers                                                                                                                          | 28A                             | 84                         | 800                          | ļ                        | <b></b>                            |                                           | 4.85                                                  |
| Department of assessments and collec-                                                                                             |                                 |                            |                              |                          |                                    |                                           | 59. 60                                                |
| tions: Form 42—Matadero (200 to book) Hours of work, Spanish Receipt books, payment of liquor                                     | 88D<br>15D                      | 101<br>59                  | 50<br>2,000                  |                          |                                    |                                           | 24. 65<br>18. 10                                      |
| license (250 to book)                                                                                                             | <b>36</b> D                     | 80                         | 500                          | <b> </b>                 | <b> </b>                           |                                           | 5. 85                                                 |
|                                                                                                                                   |                                 |                            |                              | ļ                        |                                    |                                           | 43.10                                                 |
| Total                                                                                                                             | ļ                               |                            | <b> </b>                     |                          | <b></b>                            |                                           | 841.65                                                |
| DEPARTMENT OF INTERIOR.                                                                                                           |                                 |                            |                              |                          |                                    | 1                                         |                                                       |
| Bureau of agriculture.                                                                                                            |                                 |                            |                              |                          | 1                                  |                                           |                                                       |
| Circular letters, English and Spanish.                                                                                            | 81B                             | 124                        | 8,500                        | ·····                    | <b> </b>                           |                                           | 18.20                                                 |
| Bureau of non-Christian tribes.                                                                                                   |                                 |                            |                              | 1                        |                                    |                                           | 1                                                     |
| Tags for Philippine Museum                                                                                                        | 1B                              | 1                          | 3,000                        |                          | <b> </b> -                         | ļ                                         | 4.60                                                  |
| Total                                                                                                                             |                                 |                            |                              |                          | <b> </b> -                         |                                           | 17. 80                                                |
| DEPARTMENT OF COMMERCE AND POLICE.                                                                                                |                                 |                            |                              |                          |                                    |                                           |                                                       |
| Bureau of coast guard and transportation.                                                                                         |                                 |                            |                              |                          |                                    |                                           | 1                                                     |
| Record cards                                                                                                                      | 8C                              | 106<br>107                 | 2,000                        |                          | <b> </b>                           | <b> </b>                                  | 9.05<br>19.55                                         |
| Cross-reference cards                                                                                                             |                                 | 100                        | 5,000                        |                          |                                    |                                           | 28.60                                                 |
| Caplain of the port.                                                                                                              | l                               |                            |                              |                          |                                    |                                           |                                                       |
| Hydrographic Notice No. 47                                                                                                        | 7C<br>6C                        | 105<br>104                 | 100<br>100                   | 1                        |                                    | .40<br>.40                                | 8.80<br>2.90                                          |
|                                                                                                                                   |                                 |                            |                              | 1                        |                                    |                                           | 6, 20                                                 |
|                                                                                                                                   | 1                               | 1                          | I                            | l .                      | i                                  | l                                         |                                                       |

TABLE No. 5.—Statement showing the printing and binding executed in the bureau of public printing, for the fiscal year ended June 30, 1902—Continued.

|                                                                                                          |                 |                |                           | •                        |                                    |                                           |                                |
|----------------------------------------------------------------------------------------------------------|-----------------|----------------|---------------------------|--------------------------|------------------------------------|-------------------------------------------|--------------------------------|
| Department and bureau, and description of work.                                                          | Requisition No. | Jacket<br>No.  | Num-<br>ber of<br>copies. | Num-<br>ber of<br>pages. | Num-<br>ber of<br>copies<br>bound. | Correc-<br>tions and<br>altera-<br>tions. | Total co-<br>U. S.<br>currency |
| DEPARTMENT OF COMMERCE AND POLICE—<br>continued.                                                         |                 |                |                           |                          |                                    |                                           |                                |
| Bureau of post-offices.                                                                                  |                 |                | ľ                         |                          |                                    |                                           | 1                              |
| Philippine postal money orders and advices (56,000 each)                                                 | 10              | 18             | 112,000                   |                          |                                    |                                           | <b>\$</b> 182.3                |
| Philippine postal money orders and advices (6,000 each)                                                  | 2C              | 57             | 12,000                    |                          |                                    |                                           | 27.9                           |
|                                                                                                          |                 | · ·            | ,                         |                          |                                    |                                           | 210.2                          |
| Total                                                                                                    | <b> </b>        | <b></b>        |                           | <b> </b>                 |                                    |                                           | 245.0                          |
| DEPARTMENT OF FINANCE AND JUSTICE.                                                                       | 1               |                |                           |                          | •                                  |                                           |                                |
| Bureau of justice.                                                                                       | ļ               |                |                           |                          |                                    |                                           |                                |
| Office of the attorney-general: Plaintiff's brief in San José College case (charged to board of trustees |                 |                |                           |                          |                                    |                                           |                                |
| of San José College)                                                                                     | 2D              | 28             | 50                        | 58                       | ļ                                  | 3.75                                      | 67.6                           |
| United States v. Roman Sarmiento<br>United States v. Pedro Alvarez                                       | 12D<br>11D      | 58<br>45       | 25<br>25                  | 8<br>8                   |                                    |                                           | 13.5<br>13.5                   |
|                                                                                                          |                 | ŀ              |                           |                          |                                    |                                           | 94.7                           |
| Court of customs appeals:<br>Letters-sent book                                                           | 21D             | 69             | 1                         | 200                      |                                    |                                           | 8.0                            |
| Bureau of the insular auditor. Auditor form (282)                                                        | 10D             | 48             | 1,000                     |                          |                                    | ļ                                         | 3. 5                           |
| Bureau of the insular treasurer.                                                                         | 100             | , <b>*</b> °   | 1,000                     |                          |                                    |                                           |                                |
| Treasurer's ledger                                                                                       | 8D<br>4D<br>5D  | 84<br>47<br>46 | 1,000                     | 300<br>500               | i                                  |                                           | 28.3<br>5.0<br>11.3            |
| Bureau of customs and immigration.                                                                       |                 | •              |                           |                          |                                    | ļ                                         | 44.9                           |
| etter of transmittal for returning pro-<br>tests                                                         | 27D             | 77             |                           |                          |                                    |                                           |                                |
| Oath of allegiance, Form No. 45<br>Customs administrative circular, No. 61.                              | 28D<br>30D      | 71<br>72<br>74 | 1,000<br>6,000<br>1,200   | 1                        |                                    |                                           | 6.<br>23.<br>5.                |
| dustoms administrative circular, No. 64.                                                                 | 82D             | 76             | 1,200                     | 1                        | ·····                              |                                           | 5.                             |
| Total                                                                                                    |                 | 1              | 1                         | j                        |                                    | ŀ                                         | 42.                            |
| DEPARTMENT OF PUBLIC INSTRUCTION.                                                                        |                 |                |                           |                          |                                    |                                           | 193.                           |
| Bureau of public printing.                                                                               |                 | ĺ              |                           |                          |                                    | į                                         |                                |
| B. P.—24, memorandum receipts<br>B. P.—25, paper issue memorandums                                       | 1)              | 2 3            | 500<br>1,000              |                          |                                    |                                           | 4.                             |
| 3. P.—26, alips to be attached to copy 3. P.—27, statement of paper issue                                |                 | 4 6            | 500<br>200                |                          |                                    |                                           | 2.<br>21.                      |
| 3. P.—16, articles expended, office of chief clerk                                                       | ا ہے ا          | 7              | 500                       | <u></u>                  |                                    |                                           | 3.                             |
| 3. P.—28, passes<br>3. P.—13, blank book for record of leave                                             | act 296         | 8              | 500                       | ·····                    | ·····                              |                                           | 3.:                            |
| of absence                                                                                               | 6               | 9              | 1                         | 400                      |                                    | ····                                      | 10.                            |
| press room 3. P.—15, jacket blotter 3. P.—19, live slips                                                 | g {             | 10             | 500                       | 400                      |                                    |                                           | 7.<br>14.                      |
| 3. P.—18, pressman's return tag                                                                          | 1 <u>t</u>      | 12<br>18       | 1,000                     |                          |                                    |                                           | 8.<br>4.                       |
| 3. P.—20, daily report of compositors 3. P.—21, forms sent to foundry from                               | Authority       | 14             | 1,000                     |                          |                                    |                                           | 6.<br>5.                       |
| composing room                                                                                           | 7               | 16             | 1,000                     |                          |                                    |                                           | 5.<br>5.                       |
| 3. P.—23, jackets given compositors<br>3. P.—29, delivery address slips                                  |                 | 17<br>81       | 1,000                     |                          |                                    |                                           | 5.<br>3.                       |
| 3. P.—30, entrance cards                                                                                 | <u> </u>        | 32<br>33       | 200<br>500                |                          |                                    |                                           | 2.<br>9.                       |
| Total                                                                                                    | ļ               | <b> </b>       | <b> </b>                  | <b></b>                  |                                    |                                           | 118.                           |
|                                                                                                          | <u></u>         | <u>_</u> _     |                           | I_<br>Digitize           | l by G                             | bogle                                     | 1                              |

# RECAPITULATION.

| Civil governor:                                                          |                                         |                   |
|--------------------------------------------------------------------------|-----------------------------------------|-------------------|
| United States Philippine Commission                                      | <b>\$122.</b> 15                        |                   |
| Executive bureau  Philippine civil-service board                         | 28.00                                   |                   |
| Philippine civil-service board                                           | 49.00                                   |                   |
| Bureau of the insular purchasing agent                                   |                                         |                   |
| Municipal board                                                          | 6. 80                                   |                   |
| Department of city schools.  Department of assessments and collections a | 59.60                                   |                   |
| Department of assessments and collections a                              |                                         |                   |
|                                                                          |                                         | <b>\$</b> 298, 55 |
| Secretary of interior:                                                   |                                         |                   |
| Bureau of agriculture                                                    | 18, 20                                  |                   |
| Bureau of non-Christian tribes.                                          | 4, 60                                   |                   |
|                                                                          |                                         | 17.80             |
| Secretary of commerce and police:                                        |                                         |                   |
| Bureau of coast guard and transportation                                 |                                         |                   |
| Captain of the port.                                                     | 6.20                                    |                   |
| Bureau of post-offices                                                   | 210. 20                                 |                   |
| Secretary of Course and Institute                                        |                                         | 245.05            |
| Secretary of finance and justice:                                        |                                         |                   |
| Bureau of justice—                                                       | 04 85                                   |                   |
| Office of the attorney-general                                           | 94.75<br>8.05                           |                   |
| Court of customs appeals  Bureau of the insular auditor                  | 8. 50                                   |                   |
| Dureau of the insular success                                            | 44.90                                   |                   |
| Bureau of the insular treasurer. Bureau of customs and immigration.      | 42.00                                   |                   |
| Durent of customs and thumbashor                                         | 12,00                                   | 193, 20           |
| Secretary of public instruction:                                         |                                         | 150. 20           |
| Bureau of public instruction.                                            |                                         | 118, 60           |
| Dutonu or public montrous                                                | • • • • • • • • • • • • • • • • • • • • | 110.00            |
| Grand total                                                              |                                         | 916. 30           |

 $<sup>{\</sup>tt a}$  Requisitions covering the printing and binding executed for this department were approved by the secretary of finance and justice.

# Appendix D.

# REPORT OF THE CHIEF OF THE BUREAU OF ARCHIVES.

BUREAU OF ARCHIVES, Manila, October 25, 1902.

SIR: Under the Spanish Government the archives of the different departments were not regularly organized and were in charge of clerks. This was due to the constant changes among the Government employees, who held their positions only for a short time before they were suspended or transferred to other offices. Furthermore, as a consequence of the war which terminated Spanish sovereignty in these islands, all the offices were left in a state of absolute confusion, and the documents, the furniture, and the office material were thrown together and mixed up in such a way that when the army of occupation entered the city the archives were full of way that when any or occupation entered the city the archives were full of documents proceeding from the departments of the general government, civil administration, inspection of public works, forestry, mines, council of administration, auditor of state, paymaster and treasurer general, direct and indirect imposts. To these were added later the documents derived from the civil government of the province of Manila, the court of accounts, and the post-office. All these documents were formerly distributed among the different buildings occupied by the various offices.

When the undersigned was appointed to reorganize this immense accumulation of papers and documents, which occupied nearly the entire intendencia building, his first care was to select the personnel of his office from those Filipino employees who had rendered long and satisfactory service and who were well acquainted with the organization and conduct of the late Spanish administration. A definite and uniform system was then adopted in order to proceed properly to arrange, classify, and separate

in branches and subjects all these papers as they were before.

The documents were then distributed among the different offices or rooms in the building, and divided into branches or departments. The work was difficult, as under the Spanish Government there was barely room in the intendencia building for the five sections of the treasury, and we had now to add nine divisions for the general government, civil administration, forestry, mines, public works, civil government, court of accounts, council of administration, and post-office. Although the space was only occupied by the documents of each branch, without the personnel, we had to use even the passages and galleries.

At that time the new bureau of forestry, auditor's office, civil-service board, and coast and geodetic survey were organized and occupied three-fourths of the building, the space occupied at present by the archives being thereby reduced to one-fourth, and many of the documents having to be left on the ground in the galleries of the lower part of the building, under the stairs, in the hallway, and in the court, exposed to be destroyed by the inclemency of the weather, the dampness, and the white ants.

I must also state that on account of the constant transfers, due to the establishment of the above-mentioned offices, our work has been greatly delayed, which was unavoidable with the confusion resulting from so many changes and removals.

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It is only lately that the bpreau of archives has been able to go on with its work with due regularity, to classify by dates all royal briefs, royal orders, and letters addressed to the Madrid Government from 1660 to 1898, and to prepare the corresponding indexes by items, branches, and chronology.

In regard to the classification by branches and items of the records, miscellaneous and other documents which exist in the archives, the following order has been

observed:

# Branch of general government.

General affairs of government and administra-Records of the personnel of the government and department of justice.
Patronage, including the religious corporations, pious establishments and associations. Ayuntamientos. Chambers of commerce. Consuls. Licenses for arms. Passports. Record of Spaniards, foreigners, and Chinamen. International treaties. Naturalization of foreigners. Chinese and Japanese immigration. Public calamities. Recruits. Subscriptions and gifts. Chinese marriages. Refusals of father's consent to marriage.

Exhumation of bodies. Cemeteries. Press and censorship. Wrecks. Prisons and jails. Penal battalion. Penal Dattation.
Reduction of the heathens.
Affairs of Mindanao and Jolo.
Establishment of politico-military districts.
Annual reports of provinces.
Clube and societies. Clubs and societies. Decorations. Appointment of "gobernadorcillos" and judges. Recruiting of police and militia. Service and condition of the civil guard. Police force. Public order.
Prohibited games.
Records of the government and administration. Chinese shops.

Leases of houses for central and provincial offices. Construction and repairs of telegraphic lines.

## Branch of civil administration.

Municipal stations.

Public instruction and all items in connection therewith. Rents of barracks for civil guard. Material for civil guard. Records of civil guard veterans. Rents of court-houses and offices of public works. Forestry, charity and health departments, mari-time health department, vaccination institutes, agronomic commission, provincial governments and districts, prisons, municipal tribunals. Purchase of furniture, fetters, etc. Recruits. Local police. Arms. Police force. Personnel of presidios and prisons. Supply of rice, meat, oil, and wood to the presidios. Prisoners and convicts. Purchase of clothing, tools, blankets, and mats for convicts. Accounts of department of presidios. Accounts of department of prosecution.
Penal battalion.
Statistics of prisoners.
Material, lighting, purchase of furniture, fetters, Material, lighting, purchase of initiatio, research, etc., for prisons, etc., for prisoners in hospitals.
Transportation of prisoners.
Printing of accounts, books, and other documents for central and provincial offices. Authorization for publishing books.

Works of the port.

Personnel of telegraph department.

Prices and tariffs for telegrams and cables.

Circulars relative to post and telegraph departments. Affairs of the provincial and subaltern administrations. Damages. Purchase and condemning of telegraph material. Statistics of stations and cables. Purchase of material. Telegraphic lines.

Municipal Stations.
Compensations to personnel.
Service of mail by land.
Cables of the Visayas and Mindanao.
Cable from Bolinao to Hongkong.
Mail boxes and mail carriers. School of telegraphy.
Printing plant.
Telephonic section. Reform in the general administration.

Orders to leave, transfers, promotions, and remerals of personnel.

Personnel and material of post-office, itineraries, distribution of mail, correspondence, subven-Distribution of material to Luzon and the Visayas. Provisional stations. Services of semaphores and meteorological sta-tions. Miscellaneous accounts. Inventories. Projects of buildings for the general administra-tion and telegraphic lines. Statistics of post-office and telegraphs. Qualifications. Registers of international telegrams. Registers of mentional relegations. Establishment of various stations. Provisions relative to post-office and telegraphs. Miscellaneous books referring to same service. Personnel of chiefs, officials, and assistants of public works. Agricultural colonies. Auctioneers. Railroads and tramways. Español-Filipino Bank. Meteorological observatories. Chamber of commerce. Pawnshops and agents.
Agriculture, industry, and commerce.

#### Avuntamientos.

Personnel and material. Right of eminent domain. Making, widening, or closing streets, avenues, and Making, witching, to closely alleys.

Canals, rivers, and creeks.

Wharves and piers.

Plazas, public walks, and gardens.

Register of houses, sidewalks, pulling down houses, water for drinking purposes, fish ponds belonging to the municipalities, slaughter houses and cemeteries. beionging to the municipalities, slaughter houses, and cemeteries.

Constructions and buildings, zone of strong materials, suburbs, fire department.

Lighting and street policing.

Taxes and contributions, express wagons, statues and monuments. Tools, buoys, plans, statistics, surveys, lands, and lots, municipal lands, receptions, leasts, municipal jail.

Miscellaneous items.
Bond and security companies. Billiards. Shipbuilding. Balances and shortages. Fairs and expositions. High schools and professors. Mines Mines,
Wood cutting and forestry in general.
Miscellaneous items about land.
Provincial and municipal budgets.
Creation and transfer of townships.
Establishment of parishes.
Communal league.
Boundaries and surveys.
Bevrants of the church.
General statistics of the census.
Miscella statistics of the census. Miscellaneous local property. Slaughtering and cleaning cattle. Cockpits. Markets. Carriages, carts, and horses. Coinage and recoinage. Leasing out communal lands. Fords and ferries. Fisheries. Horse races. Preparation of hides. Mango and nipa groves. Cattle corrals. Public lighting.

Local committees on taxation. Balances with contractors. Establishment and reform of taxes and contribu-Credits for public services. Complaints about public services. Lists of young men fit for service in the Army. Deserters Exemption from military service. Charity and health. Diaries of incomes and expenses. Books: Distribution of funds. Receipts. Remittances of funds. Accounts current Payments to be justified. Auxiliary, for operations. Ten-year payments. Information. Record of pay warrants.
Accounts current of communal funds.
Taxes and contributions. Monthly treasury accounts.
Six-monthly accounts of public revenue.
Six-monthly accounts of public expenses.
Appropriations and authorized expenses. Accounts for various works. Records of collection. Bonds canceled and returned.
Accounts of the light-house service.
Accounts of the community funds. Accounts relative to various taxes.
Accounts relative to material. Return of balances. Marriages of Chinese. Agronomic stations. Returns' refusals to marriages.
Steam launches in the government's service.
Pensions to widows, orphans, and disabled.
Service of waters. Botanical garden. Funds used in advance. Miscellaneous affairs of the council of adminis-tration relative to the branches of government-public works, treasury, army and navy, for, warded to said body for its information. Fees for collecting. Installation of machines.

Installation of machines.

Conditions of plantations and culture of coffee and tobacco.

Telephone line.

Complete against governors governedorallos.

Complaints against governors, gobernadorcillos, and judges.

#### Branch of public works.

Projects of railroads, Manila-Dagupan, Tayuman-San Felipe Nery, Dagupan-Lauag, Southern Luson, Manila-Batangas, Calamba-Santa Cruz, Manila-Antipolo, Quiga-Tuguegarao.

Projects of tramways of Manila, Pasacao-Nueva Caceres, Manila-Cavite, Batangas-Lipa.

Projects for the construction, repair, and preservation of the ports of Manila, Iloilo, Cebu, and Jolo; construction and repair of wharves and piers, canals and channels, breakwaters and "esteros" (literal translation—creeks).

Reports on the quarries of Talim and Angono. Projects for the building, repair, and preservation of light-houses, bridges, government buildings, treasury department buildings, Mariveles sanitarium, tobacco factories and storehouses, markets, berracks, court-houses, schools, prisons, churches, supply of drinking water, drains, roads.

Records of assessments and expropriations of buildings, loss and lands belonging to the State or to private parties.

n—creeks). | or to private parties.

# Branch of the civil government of Manila.

Fisheries.
Rent of lands.
City property rented.
Lots rented.
Title deeds to cattle.
Billiards.
Theaters and horse races.
Public markets.
Slaughterhouses.
Ferries, rafts, and fords.
Corrals for cattle.
Tax for lights and street policing.
Municipal fines.

Miscellaneous revenues.

Cocoa trees

Prison canteens. Wood cutting.

Personnel of the courts.
Personnel of the rural police.
Charity and health.
Study of new construction and repair of public works of a municipal character.
Preservation of same.
Boundary lines.
Frining and marking the limits of the communal league.
Transportation of prisoners and recruits.
Rents of schools and court-houses.
Appointments of gobernadorcillos.
Passports.

# Branch of the civil government of Manila—Continued.

Captures. Deported prisoners. Convicts. Permits for fiestas. Permits for the game of panguingue. Hospitals, San Lazaro, San José, and San Juan de Dios. Manila-Dagupan Railroad. Tramways of Manila. Malabon tramway. Persons without certification. Attachments. Requests from citizens. Licenses to carry arms. Arrests. Telephones. Statistics. Census. Poor people.

Custom-houses. Tobacco revenues.

Public calamities. Increase and decrease of taxpayers. Rewards in time of epidemic disease. Prostitutes. Books of personal cedulas.
Lists of poll-tax contributors.
Record of Chinese and personal labor tax.
Accounts of local and municipal treasuries.
Justificative accounts of suburbs and pueblos of Manila Province.
Mining licenses.
Drinking water.
Electricity. Fire department. Police recruits. Woodcutting. Building licenses. Various books of accounts.

# Department of finance, secretary's office.

Internal revenues. Betel-nut revenue. Vino revenue. Revenues from opium and cockfights. Appropriation bills. Guards of the department of finance. Mercantile statistics. Registration of royal orders.
Credits of several ministries.
Records of judicial proceedings against employees for shortages and defalcations.
Personal records in the department of finance.
The opening of closed ports for loading lumber.
Letters to the minister of the colonies. Reference books. Manila mint and matters relative thereto. Records of tributes. Shipments of funds to the Peninsula. Matters relative to the department of grace and justice.

Visits to general offices of tributes and internal revenues. Stocks of cigarette paper.
Bonds of employees.
Fluctuations of funds in the savings bank. Chine Acquisition and manufacture of tobacco. Opening of sales depots for the disposition of stamped articles. Lotteries and raffles. Stamped articles.

Minute book of the board of heads of departments. Facts and records relative to the withdrawal of government monopoly from tobacco. government of cash in central treasury.

Resolutions of the superior board of finance.

Matters relative to the former offices of the department of finance for Visayas and Mindanao.

Royal orders of different dates relative to the department of finance.

#### Direct and indirect imposts.

Appeals from decisions rendered in cases of de-frauding the government of the industrial tax. Delinquencies to the industrial tax. Exemptions from the industrial tax.

Classifications under industry and commerce, with rate of industrial tax. Collections of balances due for industrial tax.
Collection of 10 and 20 per cent, share of the
State, of certain taxes and imposts.
Additional charge on collection of industrial and urban taxes Revision of rates of industrial tax. Complaints filed against establishments having no industrial license. Return of overpayments made for imposts.

Visits of inspection to the general offices and suboffices.
Collection of surtaxes for general expenses.
Employees' bonds.
General statements of taxpayers and debtors to
the industrial impost.
General statements of contributors and debtors
for collection of industrial taxes.
Monthly statements of receipts and expenditures.
density and of the property of finance.

department of finance.

Detailed statements of industry and commerce.

Detailed statements showing the number of cases pending in the different offices of the department of finance.

Detailed statements of collections from revenues

and government property.

Detailed statements made fortnightly, and indexes to resolutions of the bureau of taxation.

Detailed statements of revenues of different buréaus.

Résumés by schedules of the industrial register. Complaint against revenue agents. Land tithes.

Semiannual statements of accounts for imposts. Contracts for public services.

Insolvency of the industrial tax.

Account of public revenue from direct imposts.

Account of public revenue from indirect imposts.

Taxpayers of personal registration certificates who are absentees.

Administrative proceedings against delinquents to the personal registration certificate tax.

Pardons and suspensions in the payment of per-sonal registration certificates. Deaths of taxpayers and return of personal reg-istration certificates.

Payment of "Santorum" and stipends to parish curates.

Collection of overdue payments on personal registration certificates.

Exemption from payment of personal registra-tion certificates.

Complaints of irregularities and abuses commit-ted by agents of the government in the pro-inces in connection with personal registration

certificates Schedules of taxpayers subject to the personal registration tax.

Accounts of personal registration certificates.
Account of registrations of non-Christians.
Statement of licensed books and stub receipts of

the industrial tax and receipts of market taxes. Purchase of printed matter used in connection with the urbana tax.

Appeals from decisions in cases of defrauding the government in connection with the ur-

bana tax.

ppropriations for hire and construction of buildings to be used as offices for the government. List of contributors to the urbana tax.

General register of city lands and buildings of private ownership. General register of city lands and buildings of State ownership.

# Direct and indirect imposts—Continued.

Account of food tax. Sales of government lands. Acquisition of tobacco. Losses of tobacco and other accidents. Returned and spoiled tobacco. Tobacco stolen from warehouses. Appraisement and classification of tobacco. Seizure of contraband tobacco. Revenues from vino, cock fights, and opium. Chinese head tax.
Listing of Chinese.
Repatriation of Chinese not provided with certificates of the government allowing them to reside in this country.
Immigration, repatriation, and listing of Chinese.
Frands in the Chinese head tax.
Appeals taken against decision rendered in frands for the evasion of the Chinese head tax.
Return of certificates of Chinese head taxes.
List of registered Chinese.
Deaths of Chinese.
Chinese passports. Chinese head tax.

Chinese passports.

Account of certificates of Chinese head tax.

Account of receipt books containing certificates of Chinese head taxes.

Explanatory notes of imports and exports. Custom-house statements.

Printing and binding general statistics of com-

Return of custom-house duties.

Appeals against appraisements made by the custom-house.

Repeal of export duties substituted by an export duty on hemp, tobacco, and coffee. Exemption of material for public works from the

payment of custom-house duties. Return of customs duties.

Shipping.
The establishment of a custom-house at the port of Aparri.

Return of moneys on account of difference in duties.

Smuggling.
Appeals from custom-house decisions.
Customs invoices.

Fines of merchants.

# General state intervention.

Public letting of printing. Investigations and quittance of accounts.

Orders from the savings bank. Appropriations.
Entries and powers of attorney.
Governmental pawnshop.

Pensioners. Treasury accounts, expenditures, revenues, cedu-las, Chinese head taxes, stamped articles, and

the mint Books; distribution of funds, legal instruments and powers of attorney, receipts, payments, accounts current.

# Bureau of orders for payments.

Expenses in connection with the ministry of the colonies: Contributions to Fernando Poo, allow-ances to the Duke of Veragua and the Marquis

of Bedmar.

Alpha etical lists of pensioners.

Transportation and salaries of civil employees.

Warrants and certificates relative to the savings bank

bank.
Amortization of treasury bills.
Accounts and payments in connection with the consular and diplomatic corps.
Alphabetical lists of employees, and supplies and rental for the supreme court, the courts, hall of records, penitentiaries, clergy and public worship, intendencia, state intervention, mint, Manila custom-house, auditor's office, provinworship, intendencia, state intervention, mint, Manila custom-house, auditor's office, provincial governments, marine service, general government, civil and politico-military governments, council of the administration, civil directorate, posts, sanitation of the ports, normal school for women, meteorological observatory, museum and library, Manila, public works, light-houses, botanical gardens, forestry, mines, agricultural school, government farms and experimental stations.

and experimental stations.

Transportation for missionaries, Sisters of Charity, and other ecclesiastics.

Allowances to the Franciscan and Santa Clara

college

Appropriations for the payment of salaries and supplies for the War Department.

Payments of rentals of buildings for the department of finance, transfer of accounts, cost and freight on stamped articles, printing for the auditor's office, traveling expenses and commissions in connection with the service. Payments of rent for government buildings.

Rewards paid for the capture of criminals, transportation and maintenance of disabled prisoners.

oners.

Salaries, rations, fodder, and house rent for the civil guard and veterans.

Postal expenses, transportation, and subsidies for carrying the mails, new telegraph lines and cables to the Vissyan Islands.

Subsidies to the San Juan de Letran, Santa Issbella, Santa Potenciana colleges, and to religious congregations.

gious congregations.

Public expenditures of Manila and the provinces.

Book of warrants for accounts current.

Book for entering receipts of payments of re-

funds.

Warrant books.

Account books of appropriations approved by the boards of heads of departments for monthly distribution of funds.

Pensioners' individual account books. Provisions relative to colonial bonds, series B.

Miscellaneous account books.

# Central treasury, department of finance.

Duplicates of drafts on provinces.

Amortization of treasury bills.

Treasury shortages.

Accounts central treasury and provincial treas-

ry.
Treasury accounts with mint.
Accounts with War Department.
Accounts with Navy Department.
Daybook for receipts.
Daybook for payments.
Miscellaneous account books.
Vouchers from the savings bank for deposits in specific

specie. Vouchers from the savings bank for deposits made in securities. Stubs of voluntary deposits made in specie.
Stubs for deposits made on bids.
Stubs of Provincial deposits made on bids.
Vouchers for voluntary deposits made on bids, not returned. Vouchers for compulsory deposits made in securities Vouchers for voluntary deposits made in securi-Daybooks of receipts of deposits.

Daybooks of payments. Daybooks of general transactions. Ledgers of general accounts. Necessary auxiliary account books.

Stubs for deposits made in specie.

# Auditor's department.

Accounts of the department of the custom-house and department of finance, administration, development, war and navy, bonded ware-houses, San Fernando commissary, community funds, ways and means.

Schedule of Chinese. Registration books, day books, and manuals of bookkeeping.

In this manner the work of separation and classification is being carried on, and it must be borne in mind that we are obliged to deal with archives running back for nearly four centuries, and it is therefore a long and arduous work. Aside from this, we are somewhat hampered in our work by having to attend to the demands of every department of the government for information and reports, which cause necessary delay.

As the work progresses we are arranging the documents under our charge in

chronological order.

Indexes are being made for different subjects similar to those for royal orders, so

as to facilitate the search for any particular document.

There being many duplicates, and even triplicates, of a single subject, when the same was a matter for investigation, or of record in several distinct departments, it is our purpose to bring them together under one head.

In spite of our having requested the sending of all records belonging to the department of finance and the Manila custom-house to this office, the same has not yet been done; and when the mint and forestry bureaus were created, as well as the bureau of public lands, all documents pertaining to those bureaus, which had been recorded

during Spanish times, were taken out of these archives and transferred to them.

The documents and records which existed in the governmental and administrative archives in the provinces have been in large measure destroyed by the insurgents, and they have been replaced by others existing in these archives.

In accordance with the stipulations of the treaty of Paris, all documents, books, and other papers belonging to the time of Spanish domination ought to be kept in these archives, where anyone wishing to consult them or make a copy of any docu-

ment might do so.

As the employees of this bureau are the only persons who, on account of special training, have a knowledge of the documents under their charge, the transfer of these documents to another bureau entirely ignorant of the legislation to which they were incident would be entirely useless. This is proven by the fact that employees of the municipality frequently come here to consult the archives upon matters the antecedents of which are to be found in the archives of the city attorney. thing happens with respect to the Manila custom-house and the department of finance. If, in accordance with the treaty of Paris, all of the records of the Spanish Government ought to be conserved, they should be kept in one single place and in an orderly manner. Commissioner Ide, being of the same mind, ordered that the old archives of the "audiencia" be attached to this bureau, which it has not been possible to do on account of lack of room, but the work of enumeration is now going on so that it may be done as soon as there is sufficient space.

It can not be denied that if the above plan is to be carried out, more adequate space is needed, as at the present time the records in the archives are too numerous to be taken care of properly, for which reason many of them are in a sad state, and their preservation is impossible under present conditions. The archives should be housed in a single edifice capable of containing the immense number of documents, although some of them might well be consigned to the flames on account of their uselessness.

The filing cases which are at present in use are too few in number and not suitable for the purpose. It would be well to have all documents kept in tin or zinc boxes similar to those which are used for royal cedulas, which have kept these documents in excellent state of preservation for three hundred years. These boxes systematically numbered might be kept on shelves instead of in such filing cases as are now in

Such are the improvements which I have the honor to recommend for the betterment of the service.

Very respectfully,

The honorable the Secretary of Public Instruction.

M. DE GRIARTZ, Chief of Bureau.



# SUPPLEMENTAL STATEMENT, JULY 1 TO AUGUST 31, 1902.

No. 1.—Statement of condition of appropriations August 31, 1902.

#### RESOURCES.

Amount retained from fiscal year 1902 funds to meet known obligations.. \$7,762.41

| disbursements.                                                                                                                                                                                                                                                                                  |                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| For July:       \$12         Salaries and wages.       \$12         Insular purchasing agent.       1, 240         Behn Meyer & Co.       1         Insular cold-storage and ice plant.       7                                                                                                 | . 33<br>. 58<br>. 70<br>. 80<br>— \$1, 262, 41 |
| For August:                                                                                                                                                                                                                                                                                     | • •                                            |
| Cull & Maddy 17  Manila sheet-metal works 308  Insular purchasing agent 6                                                                                                                                                                                                                       | 5. 33                                          |
| Funds in hands of disbursing officer August 31, 1902                                                                                                                                                                                                                                            |                                                |
| RESOURCES.                                                                                                                                                                                                                                                                                      |                                                |
| Appropriation for first quarter fiscal year 1903, act 430, ds July 14, 1902: Salaries and wages— Designated classes. Temporary, clerical, etc. Contingent work, etc. Transportation Contingent expenses— Hire of vehicles. Material, supplies, etc. Grading and laying out of grounds, act 437. | *8, 562, 50 24, 109, 00 5, 000, 00 2, 000, 00  |
| DISBURSEMENTS.                                                                                                                                                                                                                                                                                  | •                                              |
| For July: Salaries and wages— Designated classes\$2,829 Temporary, clerical, etc5,006                                                                                                                                                                                                           | . 17<br>. 99<br>— \$7,836. 16                  |
| For August:                                                                                                                                                                                                                                                                                     | —— \$1,000.10                                  |
| Salaries and wages— Designated classes. 2,780                                                                                                                                                                                                                                                   | . 83                                           |
| Temporary, clerical, etc                                                                                                                                                                                                                                                                        |                                                |
| Contingent expenses 55                                                                                                                                                                                                                                                                          | . //<br>7 998 17                               |

### UNEXPENDED BALANCES.

Ba

7, 836. 17

**\$15, 672. 33** 

| alance on hand with disbursing officer: |                           |
|-----------------------------------------|---------------------------|
| Salaries and wages                      |                           |
| Transportation Contingent expenses      |                           |
| Contingent expenses                     | 4, 944, 23                |
| •                                       | <del>\$</del> 10, 827. 67 |
|                                         | Digitized by Google       |

| Balance due from civil government:       \$17,671.50         Salaries and wages.       1,000.00         Transportation       1,000.00         Contingent expenses       19,187.20 | 1                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
|                                                                                                                                                                                   | <b>63,</b> 858. 70         |
| No. 2.—Liabilities in the United States June 30, 1902, for equipment, supple paid for.                                                                                            | ia, dc., not               |
| Dill & Collins (bill for \$131.26 withheld from payment, less \$130.72, value of damaged paper received, loss upon which committee's report of April                              |                            |
| 19, 1902, states shall be borne by consignor)                                                                                                                                     | . 54                       |
| National Electrical Supply Company (withheld from payment)                                                                                                                        | <b>623</b> . 19            |
| National Electrical Supply Company (withheld from payment)                                                                                                                        | <b>155. 27</b>             |
| Sinclair & Valentine (in course of payment)                                                                                                                                       | 64.00                      |
| A. D. Farmer & Son (in course of payment)                                                                                                                                         | 28, 27                     |
| Shoemaker & Rusch (in course of navment)                                                                                                                                          | 82.08                      |
| Woodward & Lothrop (in course of payment)                                                                                                                                         | 695. 42                    |
| Bingham Brothers Company (in course of payment)                                                                                                                                   | 307.00                     |
| Woodward & Lothrop (in course of payment)  Bingham Brothers Company (in course of payment)  American Type Founders' Company (in course of payment)                                | <b>637</b> . 00            |
|                                                                                                                                                                                   | 4, 301. 84                 |
| No. 3.— Equipment and supplies received from the United States since June Payment cabled July 29, 1902:                                                                           | <b>3</b> 0, 190 <b>£</b> . |
| Barnhart Bros. & Spindler                                                                                                                                                         | \$25, 50                   |
| J. W. O'Bannon Company                                                                                                                                                            | 431, 84                    |
| Jas. Reilly Repair and Supply Company                                                                                                                                             | 225. 00                    |
| Loomis-Manning Filter Company                                                                                                                                                     | 611, 00                    |
| Neces Smalting and Refining Company                                                                                                                                               | 510 00                     |
| John Campbell & Co                                                                                                                                                                | 746. 44                    |
| American Type Founders' Company.                                                                                                                                                  | 297, 93                    |
| John Campbell & Co American Type Founders' Company R. P. Andrews & Co. (subject to freight corrections) Payment cabled August 13, 1902:                                           | 7, 895. 30                 |
| Payment cabled August 13, 1902: H. S. Crocker & Co                                                                                                                                | 15 549 CO                  |
| R. P. Andrews & Co                                                                                                                                                                | 7 954 09                   |
| The following have not been cabled for payment:                                                                                                                                   | 7,004.03                   |
| Dexter Folder Company                                                                                                                                                             | 228, 80                    |
| John Campbell & Co                                                                                                                                                                | 459, 65                    |
| John Campbell & Co.  Payment authorized by letter July 30, 1902:                                                                                                                  | 200.00                     |
| Ostrander Seymour Company                                                                                                                                                         | 150. 75                    |
| Total                                                                                                                                                                             | 34, 978. 84                |

# No. 4.—Orders placed in the United States for equipment and supplies not received August 31, 1902.

| Date<br>ordered. | Order<br>No. | Ordered from              | Estimate cost. |
|------------------|--------------|---------------------------|----------------|
| 1902.            |              | ,                         |                |
| lan. 8           | 8            | H. S. Crocker Co          |                |
| 15               | 16           | ldo                       | 1, 120.        |
| 15               | 17           | do                        | 14, 775.       |
| 15               | 20           | do                        |                |
| 15               | 21           | do                        |                |
| 'eb. 12          | 27           | do                        |                |
| 12               | 28           |                           |                |
|                  | 29           | D. Carton Bollentone      |                |
|                  | 80           | R. Carter Ballantyne      | 130.           |
| 10               |              | United States Envelope Co | 2,676.         |
| (ay 28           | 82           | Shoemaker & Busch         | 25.            |
| 28               | 33           | Geo. D. Mackey            | 35.            |

No. 4.—Orders placed in the United States for equipment and supplies not received August 31, 1902—Continued.

| Date<br>ordered.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Order<br>No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Ordered from                                                                                                                                                        | Estimated cost.                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| 1902.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 34                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | U. T. Hungerford Brass and Copper Co                                                                                                                                | \$266.00                                                                                                                                       |
| May 28                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 35                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (Comt in blank to Way Department)                                                                                                                                   | 60.00                                                                                                                                          |
| June 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 36                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | F. Wesel Manufacturing Co. American Type Founders' Co. Mergenthaler Linotype Co. American Type Founders' Co. Barnhart Bros. & Spindler. American Type Founders' Co. | 10.00                                                                                                                                          |
| 9<br>11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 37<br>88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Mergenthaler Lingtyne Co                                                                                                                                            | 265.00<br>48.00                                                                                                                                |
| 11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 39                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | American Type Founders' Co                                                                                                                                          | 965. 25                                                                                                                                        |
| 18<br>26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 40<br>41                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Barnhart Bros. & Spindler                                                                                                                                           | 60.00<br>25.00                                                                                                                                 |
| 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 42                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | F. Wesel Manufacturing Co.                                                                                                                                          | 10.00                                                                                                                                          |
| 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 48                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Ostrander Seymour Co                                                                                                                                                | 25.00                                                                                                                                          |
| July 6<br>12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 44<br>45                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Franklin Book Co. F. Wesel Manufacturing Co.                                                                                                                        | 100.00<br>118.00                                                                                                                               |
| 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 46                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | A. D. Farmer & Son                                                                                                                                                  | 85.00                                                                                                                                          |
| 21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 47<br>48                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | E. C. Fuller & Co                                                                                                                                                   | 20.00                                                                                                                                          |
| 21<br>Aug. 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 49                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Mergenthaler Linotyne Co                                                                                                                                            | . 1,050.00                                                                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | i                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Estimated freight on above                                                                                                                                          | 4,600.00                                                                                                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                     | 53, 894. 14                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | No 5.—Total liabilities in the United States.                                                                                                                       |                                                                                                                                                |
| June 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0, 1902                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2                                                                                                                                                                   | <b>\$4, 301.</b> 84                                                                                                                            |
| Equipn                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | nent a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | nd supplies received since June 30, 1902                                                                                                                            | 34, 978. 84                                                                                                                                    |
| Orders                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | placed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | l, not received, August 31, 1902                                                                                                                                    | 53, 894. 14                                                                                                                                    |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | lotal .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                     | 93, 174. 82                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | No. 6—Liabilities at Manila August 31, 1902.                                                                                                                        |                                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | •                                                                                                                                                                   |                                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ers in o                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | course of payment:                                                                                                                                                  |                                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ers in o                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | course of payment:                                                                                                                                                  |                                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ers in o<br>insula<br>To b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | course of payment:                                                                                                                                                  |                                                                                                                                                |
| То                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | insula<br>To b<br>To b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | course of payment: rr purchasing agent— e paid from fiscal year 1902 funds                                                                                          | <b>\$</b> 9 157 <i>6</i> 9                                                                                                                     |
| То                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | insula<br>To b<br>To b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | course of payment: rr purchasing agent— e paid from fiscal year 1902 funds                                                                                          | <b>\$</b> 2, 157. 63                                                                                                                           |
| To<br>Cal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | insula<br>To b<br>To b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | course of payment: or purchasing agent— e paid from fiscal year 1902 funds                                                                                          | 8.64                                                                                                                                           |
| To<br>Cal<br>Pec                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | insula<br>To be<br>To be<br>Ider &<br>dro Re                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | course of payment: rr purchasing agent— e paid from fiscal year 1902 funds                                                                                          | 8. 64<br>127. 66                                                                                                                               |
| To<br>Cal<br>Per<br>Ins                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | insula<br>To be<br>To be<br>Ider &<br>dro Re<br>sular c                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | course of payment:  or purchasing agent—  e paid from fiscal year 1902 funds                                                                                        | 8. 64<br>127. 66<br>18. 75                                                                                                                     |
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| Cal<br>Per<br>Ins<br>An<br>Rent of<br>Bill for<br>Supplie<br>31, for<br>Supplie                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | insula To be To be Ider & dro Resular cenericar f warel r ice, des, etc. or which etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | course of payment:  or purchasing agent— e paid from fiscal year 1902 funds                                                                                         | 8. 64<br>127. 66<br>18. 75<br>593. 67<br>127. 67<br>9. 88                                                                                      |
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| Cal<br>Pee<br>Ann<br>Rent of<br>Bill for<br>Supplie<br>31, n<br>Due W<br>ment<br>Due W<br>Due Pt<br>Due B.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | insula To be To be Ider & dro Re Several a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, deserving a rice, | course of payment:  or purchasing agent—  e paid from fiscal year 1902 funds                                                                                        | 8. 64<br>127. 66<br>18. 75<br>593. 67<br>127. 67<br>9. 88<br>373. 63<br>3, 559. 85<br>434. 09<br>50. 65<br>1, 277. 08<br>650. 00               |
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| Secretary of interior:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                         | _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| Board of health                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Bureau of agriculture                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Government laboratories.  Bureau of mining                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Bureau of forestry                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Dureau or rolesuy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | . 00. 40                                                                                                                                                                                | <b>\$620.65</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Secretary of commerce and police:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                         | <b>4020.00</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Bureau of coast guard and transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | . 43.78                                                                                                                                                                                 | <b>;</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Bureau of posts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | . 46.10                                                                                                                                                                                 | )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Bureau of coast and geodetic survey                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | . 16.10                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Captain of port                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | . 38.0                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                         | 144.05                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Secretary of finance and justice:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 100.00                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Bureau of insular auditor.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | _ 128. 20                                                                                                                                                                               | )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Bureau of justice— Court of custom appeals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | . 29.40                                                                                                                                                                                 | <b>\</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Attorney general                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Court of first instance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| City of Manila—b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | . 01.01                                                                                                                                                                                 | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Department of assessments and collections                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | _ 688. 30                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Municipal court, north of Pasig                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                         | )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Bureau of insular treasurer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | . 1, 434.60                                                                                                                                                                             | )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Bureau of customs and immigration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | . 391.50                                                                                                                                                                                | )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Bureau of internal revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | . 58.6                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                         | · 3, 896. 67                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Secretary of public instruction:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 100.00                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Bureau of public printing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | . 129.60                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Bureau of architecture                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Bureau of public instruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | . 20.00                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                         | . 192 OK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                         | · 192.06<br>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                         | - 192. 06<br>\$4, 753. 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| No. 8.—Statement showing the printing and binding e                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                         | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| No. 8.—Statement showing the printing and binding e. printing during the month of Aug                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                         | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| printing during the month of Aug<br>Civil governor:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | ust, 1902.                                                                                                                                                                              | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| printing during the month of Aug Civil governor: United States Philippine Commission                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ust, 1902.<br>\$539.50                                                                                                                                                                  | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| printing during the month of Aug Civil governor: United States Philippine Commission Executive bureau                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | **************************************                                                                                                                                                  | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| printing during the month of Aug Civil governor: United States Philippine Commission Executive bureau Philippine civil-service board                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$539.50<br>24.70<br>170.15                                                                                                                                                             | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| printing during the month of Aug Civil governor: United States Philippine Commission. Executive bureau Philippine civil-service board Bureau of insular purchasing agent.                                                                                                                                                                                                                                                                                                                                                                                                              | **************************************                                                                                                                                                  | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| printing during the month of Aug Civil governor: United States Philippine Commission Executive bureau Philippine civil-service board Bureau of insular purchasing agent City of Manila—                                                                                                                                                                                                                                                                                                                                                                                                | \$539. 50<br>24. 70<br>170. 15<br>73. 95                                                                                                                                                | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| printing during the month of Aug Civil governor: United States Philippine Commission Executive bureau. Philippine civil-service board. Bureau of insular purchasing agent. City of Manila— Municipal board.                                                                                                                                                                                                                                                                                                                                                                            | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20                                                                                                                                      | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| printing during the month of Aug Civil governor: United States Philippine Commission Executive bureau. Philippine civil-service board. Bureau of insular purchasing agent. City of Manila— Municipal board.                                                                                                                                                                                                                                                                                                                                                                            | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00                                                                                                                             | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| printing during the month of Aug Civil governor: United States Philippine Commission. Executive bureau Philippine civil-service board Bureau of insular purchasing agent City of Manila— Municipal board Department of engineering and public works. Fire department.                                                                                                                                                                                                                                                                                                                  | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20                                                                                                                                      | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| printing during the month of Aug Civil governor: United States Philippine Commission Executive bureau. Philippine civil-service board. Bureau of insular purchasing agent. City of Manila— Municipal board.                                                                                                                                                                                                                                                                                                                                                                            | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15                                                                                                        | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| printing during the month of Aug Civil governor: United States Philippine Commission. Executive bureau Philippine civil-service board. Bureau of insular purchasing agent. City of Manila— Municipal board. Department of engineering and public works. Fire department. Department of city schools.                                                                                                                                                                                                                                                                                   | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60                                                                                              | *4,753.5 the bureau of publi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| clivil governor: United States Philippine Commission. Executive bureau Philippine civil-service board Bureau of insular purchasing agent City of Manila— Municipal board Department of engineering and public works. Fire department Department of city schools. Supervisor Pampanga (charged to insular treasurer)                                                                                                                                                                                                                                                                    | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60                                                                                              | <b>\$4,753.5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| civil governor: United States Philippine Commission. Executive bureau Philippine civil-service board. Bureau of insular purchasing agent. City of Manila— Municipal board. Department of engineering and public works. Fire department. Department of city schools. Supervisor Pampanga (charged to insular treasurer)  Secretary of interior:                                                                                                                                                                                                                                         | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15                                                                                                        | *4,753.5 the bureau of publi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Civil governor: United States Philippine Commission. Executive bureau Philippine civil-service board. Bureau of insular purchasing agent. City of Manila— Municipal board. Department of engineering and public works. Fire department. Department of city schools. Supervisor Pampanga (charged to insular treasurer).  Secretary of interior: Bureau of agriculture.                                                                                                                                                                                                                 | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60                                                                                              | *4,753.5 the bureau of publi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Civil governor: United States Philippine Commission Executive bureau Philippine civil-service board Bureau of insular purchasing agent City of Manila— Municipal board Department of engineering and public works Fire department Department of city schools Supervisor Pampanga (charged to insular treasurer)  Secretary of interior: Bureau of agriculture Bureau of forestry                                                                                                                                                                                                       | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60<br>\$27. 55<br>265. 10                                                                       | *4,753.5 the bureau of publi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Civil governor: United States Philippine Commission. Executive bureau Philippine civil-service board Bureau of insular purchasing agent City of Manila— Municipal board Department of engineering and public works. Fire department. Department of city schools. Supervisor Pampanga (charged to insular treasurer)  Secretary of interior: Bureau of agriculture Bureau of forestry Bureau of mining                                                                                                                                                                                  | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60<br>27. 55<br>265. 10<br>589. 85                                                              | *4,753.5 the bureau of publi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Civil governor: United States Philippine Commission. Executive bureau Philippine civil-service board Bureau of insular purchasing agent City of Manila— Municipal board Department of engineering and public works. Fire department. Department of city schools. Supervisor Pampanga (charged to insular treasurer)  Secretary of interior: Bureau of agriculture Bureau of forestry Bureau of mining Bureau of government laboratories                                                                                                                                                | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60<br>27. 55<br>265. 10<br>589. 85<br>125. 65                                                   | *4,753.5 the bureau of publi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Civil governor: United States Philippine Commission. Executive bureau Philippine civil-service board Bureau of insular purchasing agent City of Manila— Municipal board Department of engineering and public works. Fire department. Department of city schools. Supervisor Pampanga (charged to insular treasurer)  Secretary of interior: Bureau of agriculture Bureau of forestry Bureau of mining                                                                                                                                                                                  | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60<br>27. 55<br>265. 10<br>589. 85<br>125. 65<br>174. 70                                        | \$4,753.5 the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau |
| Civil governor:  United States Philippine Commission.  Executive bureau  Philippine civil-service board  Bureau of insular purchasing agent.  City of Manila—  Municipal board  Department of engineering and public works.  Fire department.  Department of city schools.  Supervisor Pampanga (charged to insular treasurer)  Secretary of interior:  Bureau of agriculture  Bureau of forestry  Bureau of government laboratories  Board of health  Secretary of commerce and police:                                                                                               | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60<br>27. 55<br>265. 10<br>589. 85<br>125. 65<br>174. 70                                        | *4,753.5 the bureau of publi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Civil governor:  United States Philippine Commission.  Executive bureau  Philippine civil-service board  Bureau of insular purchasing agent.  City of Manila—  Municipal board  Department of engineering and public works.  Fire department.  Department of city schools.  Supervisor Pampanga (charged to insular treasurer)  Secretary of interior:  Bureau of agriculture  Bureau of forestry  Bureau of government laboratories  Board of health  Secretary of commerce and police:                                                                                               | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60<br>27. 55<br>265. 10<br>589. 85<br>125. 65<br>174. 70                                        | \$4,753.5 the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau |
| Civil governor: United States Philippine Commission. Executive bureau Philippine civil-service board Bureau of insular purchasing agent. City of Manila— Municipal board Department of engineering and public works. Fire department. Department of city schools. Supervisor Pampanga (charged to insular treasurer)  Secretary of interior: Bureau of agriculture. Bureau of forestry Bureau of mining. Bureau of government laboratories Board of health  Secretary of commerce and police: Captain of port. Bureau of coast guard and transportation.                               | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60<br>27. 55<br>265. 10<br>589. 85<br>125. 65<br>174. 70                                        | \$4,753.5 the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau |
| Civil governor: United States Philippine Commission. Executive bureau Philippine civil-service board Bureau of insular purchasing agent. City of Manila— Municipal board Department of engineering and public works. Fire department. Department of city schools. Supervisor Pampanga (charged to insular treasurer)  Secretary of interior: Bureau of agriculture. Bureau of forestry. Bureau of mining Bureau of government laboratories. Board of health  Secretary of commerce and police: Captain of port. Bureau of coast guard and transportation. Bureau of posts              | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60<br>27. 55<br>265. 10<br>589. 85<br>125. 65<br>174. 70                                        | \$4,753.5 the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau |
| Civil governor: United States Philippine Commission Executive bureau Philippine civil-service board Bureau of insular purchasing agent City of Manila— Municipal board Department of engineering and public works Fire department Department of city schools Supervisor Pampanga (charged to insular treasurer)  Secretary of interior: Bureau of agriculture Bureau of forestry Bureau of forestry Bureau of government laboratories Board of health  Secretary of commerce and police: Captain of port. Bureau of coast guard and transportation Bureau of prisons Bureau of prisons | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60<br>27. 55<br>265. 10<br>589. 85<br>125. 65<br>174. 70<br>14. 25<br>6. 20<br>968. 10<br>1. 00 | \$4,753.5 the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau |
| Civil governor: United States Philippine Commission. Executive bureau Philippine civil-service board Bureau of insular purchasing agent. City of Manila— Municipal board Department of engineering and public works. Fire department. Department of city schools. Supervisor Pampanga (charged to insular treasurer)  Secretary of interior: Bureau of agriculture. Bureau of forestry. Bureau of mining Bureau of government laboratories. Board of health  Secretary of commerce and police: Captain of port. Bureau of coast guard and transportation. Bureau of posts              | \$539. 50<br>24. 70<br>170. 15<br>73. 95<br>62. 20<br>9. 00<br>15. 25<br>271. 15<br>32. 60<br>27. 55<br>265. 10<br>589. 85<br>125. 65<br>174. 70                                        | \$4,753.5 the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of publications of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau of the bureau |

a\$78.75 of this amount was charged to the board of trustees in the San José College

case.

<sup>b</sup>The city of Manila is under the control of the civil governor, but requisitions for the department of assessments and collections and municipal court north of Pasig were approved by the secretary of finance and justice.

| Secretary of finance and justice: Bureau of customs and immigration                                                                                     | -                        |  |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--|--|
| Municipal court north of Pasig 191.75                                                                                                                   |                          |  |  |
| City attorney 19.10 Department of assessments and collection 504.10                                                                                     |                          |  |  |
| Department of assessments and collection 504.10                                                                                                         |                          |  |  |
|                                                                                                                                                         |                          |  |  |
| Secretary of public instruction: Bureau of public printing                                                                                              |                          |  |  |
| Bureau of public printing 102. 60 Bureau of public instruction 85. 55                                                                                   |                          |  |  |
| Philippine museum                                                                                                                                       |                          |  |  |
| Bureau of architecture 138.80                                                                                                                           |                          |  |  |
| 333.05                                                                                                                                                  |                          |  |  |
| No. 9.—Statement of work executed in the bureau of public printing for other than the Philippine government during the months of July and August, 1902. |                          |  |  |
| JULY.                                                                                                                                                   |                          |  |  |
| Authority act 296, sec. 15, attorney-general                                                                                                            | <b>\$</b> 15. 00         |  |  |
| AUGUST.                                                                                                                                                 |                          |  |  |
| Authority act 296, sec. 15, attorney-general                                                                                                            | 25. 30                   |  |  |
| Mr. Alemany, La Democracia Manila Cablenews Sunday Sun Authority secretary of public instruction:                                                       | 4. 00<br>65. 30<br>6. 10 |  |  |
| Manila Cablenews Clinton B. Sears, major, Engineer Corps                                                                                                | 14.60<br>1.50            |  |  |

# ACTS OF THE PHILIPPINE COMMISSION.

# ACTS OF PHILIPPINE COMMISSION.

# [No. 425.]

AN ACT authorizing provincial boards to fix the number and dates of conventions to be held in each year in the provincial capital by the municipal presidentes of their respective provinces.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The provincial boards of all provinces organized under "The Provincial Government Act" are hereby authorized to fix the number and dates of the conventions to be held in each year by the presidentes of the municipalities in the provincial capital pursuant to the various special Acts organizing such provinces: Provided, That in no case shall the number of such conventions in any provinces: Protaca, that in no case shall the number of such conventions in any province be less than one nor more than four in each year: And provided further, That before fixing the number and dates of such conventions the provincial boards shall receive and consider the recommendations of the municipal presidentes of their respective provinces to be made at their first convention after the passage of this Act. The number and dates of such conventions may be changed from time to time in the manner in this section provided for fixing such number and dates.

SEC. 2. All laws or parts of laws inconsistent herewith are hereby repealed.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, July 2, 1902.

#### [No. 426.]

AN ACT increasing the salary of the fiscal of the province of Marinduque from eight hundred dollars to one thousand dollars, in money of the United States.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The salary of the provincial fiscal of the Province of Marinduque is hereby increased from eight hundred dollars to one thousand dollars per year, in money of the United States, anything in Act Numbered One hundred and twenty-five, entitled "An Act extending the provisions of 'The Provincial Government Act' to the Province of Marinduque," to the contrary notwithstanding.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of presedure by the Commission in the enestment of laws." presed Scates.

the order of procedure by the Commission in the enactment of laws," passed Septem-

ber twenty-sixth, nineteen hundred. SEC. 3. This Act shall take effect on its passage.

Enacted, July 9, 1902.

#### [No. 427.]

AN ACT authorizing the loan of seven thousand and fifty dollars, in local currency, to the province of Nueva Ecija.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. The Treasurer of the Philippine Archipelago is hereby authorized to loan, out of any funds in the Insular Treasury not otherwise appropriated, the sum of seven thousand and fifty dollars, in local currency, to the Province of Nueva

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Ecija, in accordance with a resolution adopted by the provincial board of that province on the ninth day of June, nineteen hundred and two, requesting such loan. The money so loaned is to be returned to the Insular Treasury on or before the thirty-first day of December, nineteen hundred and two. The money so loaned may be used by the provincial board of the province for the general purposes of the provincial government in accordance with the provisions of "The Provincial Government Act."

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws,"

passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, July 9, 1902.

# [No. 428.]

AN ACT authorizing the loan of six thousand dollars, in local currency, to the Province of Samar.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The provisional board of the Province of Samar is hereby authorized to borrow, by resolution, from the Insular Government, the sum of six thousand dollars, in local currency, or any part thereof, to be expended by the provincial board of the province for the general purposes of the provincial government in accordance with the provisions of "The Provincial Government Act." The sum thus borrowed shall be returned to the Insular Treasury by the provincial board on or before the thirty-first day of December, nineteen hundred and three. Such loan shall be made to the province to the amount of six thousand dollars, in local currency, or any less amount to be fixed in the resolution of acceptance by the provisional board, upon receipt of the resolution of said board. The amount loaned shall be paid to the provincial treasurer and receipted for by him, and shall be by him disbursed upon orders of the provincial board as in other cases.

SEC. 2. There is hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, the sum of six thousand dollars, in local currency, to comply

with the provisions of this Act.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, July 9, 1902.

# [No. 429.]

AN ACT making temporary provisions for the care of invalid civil employees at Baguio, in the province of Benguet, pending the establishment of a government sanitarium.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Pending the opening of feasible means of access to the town of Baguio, in the Province of Benguet, and the completion of a Government sanitarium at that point, temporary provision is hereby authorized for the care of invalid civil employees and members of their families who may repair to Baguio for the purpose of recuperation.

SEC. 2. The Civil Governor is hereby authorized to appoint, with the approval and

consent of the Commission, an attending physician and surgeon to take charge of the Government buildings now constructed or in process of construction at Baguio who shall receive a compensation at the rate of two thousand four hundred dollars per

year.

SEC. 3. The attending physician and surgeon so appointed is hereby authorized to appoint one nurse of Class D, one employee of Class D, one employee of Class I, and one employee at forty-five dollars per annum. The salaries in this Act mentioned shall be payable in money of the United States or the equivalent in local currency at the legal rate, and shall be payable monthly. The employees named shall be furnished food and lodging free of charge, but the attending physician and surgeon shall provide his own subsistence.

SEC. 4. The attending physician and surgeon shall act as superintendent of the buildings aforesaid and disbursing officer of the funds to be distributed under this

He shall define and supervise the discharge of the duties of the employees He shall render all necessary medical and surgical attendance to all patients in the buildings aforesaid and in the Benguet Province Hospital. On account of the existing lack of opportunity for purchasing medicines in Benguet, he shall fill all prescriptions for persons not entitled to treatment at the sanitarium as hereinafter provided, collecting a minimum charge of twenty-five cents in money of the United States, or its equivalent in local currency at the legal rate, for each prescription so filled, and shall pay all funds derived from the filling of such prescriptions and from all other sources received by virtue of this Act into the Insular Treasury. The attending physician and surgeon shall have the custody of and be responsible for all personal property and supplies available for carrying this Act into execution, and shall take over and be accountable for all property, material, and supplies heretofore purchased for the use of the Sanitarium at Baguio under the direction of the attending physician and surgeon of the Philippine Civil Hospital at Manila.

SEC. 5. The attending physician and surgeon shall receive into the buildings aforesaid civil officers and employees of the Insular and Provincial Governments and of the government of the city of Manila and the members of the families of such officers and employees upon seasonable application being made for such reception. He shall make weekly reports to the Secretary of the Interior covering all matters relating to the performance of his duties and to the occupancy of the buildings aforesaid and to the receipt and disbursement of funds, and shall communicate by telegraph if occasion requires. Persons received in the buildings aforesaid, in accordance with the provisions of this section, shall pay not less than two dollars nor more than four dollars, in money of the United States, per day for rooms, the amount to be fixed for each room by the attending physician and surgeon, subject to the approval of the Secretary of the Interior. Additional servants, if needed for the comfort of persons so received, shall be provided and subsisted by the persons desiring their services. No additional charge shall be made for medical and surgical attendance, medical supplies, nursing, or food to persons so received. The buildings under the charge of the attending physician and surgeon shall be a main building provided with wards and private rooms and such separate cottages or other buildings as have heretofore been or may hereafter be authorized. The attending physician and surgeon is also authorized to rent temporarily the cottages in this section named for the use of invalid or other civil officers and employees or members of their families at rentals to be fixed by the attending physician and surgeon and approved by the Secretary of the Interior. Persons occupying such cottages may provide their own food and servants, or may, if they so choose, be provided with meals in the main building at two dollars per day, in money of the United States, for each person for subsistence and medical The Commissioner of Public Health, upon request by the attending physician and surgeon and approval of the Secretary of the Interior, shall purchase

and send to Baguio medical and other supplies needed for the purposes of this Act.

SEC. 6. Any funds appropriated to the Philippine Civil Hospital for disbursement on account of the Civil Sanitarium at Baguio in Act Numbered Three hundred and eighty-nine, and unexpended, shall be available for the purposes provided by this

Act, and shall be disbursed by the attending physician and surgeon in charge.

SEC. 7. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September 1975. tember twenty-sixth, nineteen hundred.

SEC. 8. This Act shall take effect August first, nineteen hundred and two.

Enacted, July 14, 1902.

# [No. 430.]

AN ACT appropriating the sum of two million eight hundred and twenty-three thousand seven hundred and five dollars and twenty-eight cents, in money of the United States, or so much thereo, as may be necessary, in part compensation for the service of the fiscal year ending June thirtieth nineteen hundred and three, and for other purposes.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. The following sums, in money of the United States, or so much thereof as may be respectively necessary, are hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, in part compensation for the service of the Insular Government and of the city of Manila, for the fiscal year ending June thirtieth, nineteen hundred and three, this appropriation being for the first quarter of said fiscal year unless otherwise stated. The appropriations herein made, except for fixed salaries for the first quarter of said fiscal year, shall be available for obligations of the fiscal year nineteen hundred and three:

#### UNITED STATES PHILIPPINE COMMISSION.

Salaries and wages, United States Philippine Commission, nineteen hundred and three President and seven Commissioners, at five thousand dollars per annum each, Secretary at three thousand five hundred dollars per annum, four private secretaries at two thousand five hundred dollars per annum, four private secretaries at two thousand four hundred dollars per annum each, three private secretaries at one thousand two hundred dollars per annum each, Disbursing Officer class five, one clerk classive, three clerks class six, two clerks class seven, one clerk at one thousand five hundred dollars per annum, two clerks class eight, two clerks class nine, one clerk Clas D, two clerks Class H, one clerk Class I, two-clerks Class J, four employees at on hundred and eighty dollars per annum each, twenty thousand five hundred an eighty dollars.

Transportation, United States Philippine Commission, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees on official business, including the hire of vehicles in the city of Manila as a temporary expedier when such transportation can not be furnished by the Insular Purchasing Agent, no

to exceed thirty dollars, one thousand dollars.

Contingent expenses, United States Philippine Commission, nineteen hundred and three For contingent expenses, including office supplies, furniture, telegrams, cablegrams salaries and expenses of surveyors, helpers and draughtsmen engaged in the surve of lands under the direction of the Commission, and for other incidental expenses twelve thousand dollars.

In all, for the United States Philippine Commission, thirty-three thousand fiv

hundred and eighty dollars.

# EXECUTIVE.

#### EXECUTIVE BUREAU.

Salaries and wages, Executive Bureau, nineteen hundred and three: Civil Governor a fifteen thousand dollars per annum, Executive Secretary at seven thousand five hundred dollars per annum, Assistant Executive Secretary at two thousand five hundred dollars per annum, private secretary to the Civil Governor at two thousand five hundred dollars per annum, one clerk class three, one clerk at two thousand four hundred dollars per annum, three clerks class five, six clerks class six, seven clerks class seven five clerks class eight, five clerks class nine, five clerks class A, one janitor Class B two watchmen at seven hundred and eighty dollars per annum each, three clerks class C, two employees Class J, three employees at one hundred and eighty dollar per annum each, twelve laborers at one hundred and twenty dollars per annum each, extra allowance for disbursing officer at two hundred dollars per annum, per diems of seven dollars for the Executive Secretary, twenty-one thousand nine hundred and twenty-four dollars.

Contingent expenses, Malacañan Palace, nineteen hundred and three: For contingent expenses of Malacañan Palace, including lighting of park, and other incidental

expenses, one hundred and fifty dollars.

Contingent expenses, Executive Bureau, nineteen hundred and three: For contingent expenses, including furniture, stationery, electric lights and supplies for Ayuntamiento Building, and other incidental expenses, three thousand two hundred and fifty dollars.

In all, for the Executive Bureau, twenty-five thousand three hundred and twenty-

four dollars.

#### PHILIPPINE CIVIL SERVICE BOARD.

Salaries and wages, Philippine Civil Service Board, nineteen hundred and three: Three members at three thousand five hundred dollars per annum each, one examiner class three, one examiner class five, one examiner class six, one examiner class seven, three examiners class eight, two clerks class nine, one clerk class ten, one clerk Class B, one clerk Class D, one clerk Class F, one clerk Class G, one employee Class J, one employee at one hundred and fifty dollars per annum, extra allowance for disbursing officer at two hundred dollars per annum, seven thousand two hundred and thirty-two dollars and fifty cents.

Transportation, Philippine Civil Service Board, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees and for the hire of vehicles in Manila on official business when such transportation can not be secured from the Insular Purchasing Agent, not to exceed thirty dollars, two hundred

dollars.

Transportation, Philippine Civil Service Board, nineteen hundred and two: For the hire of vehicles on official business in Manila during the fourth quarter of the fiscal year mineteen hundred and two, when such transportation could not be secured from the I usular Purchasing Agent, thirty dollars.

Contingent expenses, Philippine Civil Service Board, nineteen hundred and three: For contingent expenses, including office supplies, and other incidental expenses, three

h undred dollars.

In all, for the Philippine Civil Service Board, seven thousand seven hundred and sixty-two dollars and fifty cents.

#### BUREAU OF THE INSULAR PURCHASING AGENT.

Salaries and wages, Bureau of the Insular Purchasing Agent, nineteen hundred and three: Insular Purchasing Agent at four thousand dollars per annum, Assistant Insular Purchasing Agent at three thousand dollars per annum, Disbursing Officer and Cashier class four, one clerk class five, two clerks class six, five clerks class seven, five clerks class eight, eight clerks class nine, one clerk at one thousand and fifty dollars per annum, two clerks class ten, four clerks Class A, two clerks Class B, one clerk Class C, three watchmen Class C, one clerk Class D, two clerks Class H, six employees at one hundred and eighty dollars per annum each, and for the hire of such foremen, teamsters, drivers, stable-men, blacksmiths, saddlers, and additional watchmen and laborers as may from time to time be necessary in the Transportation Division, coal and lumber yard, and for the handling of supplies, not to exceed fourteen thousand dollars, twenty-seven thousand two hundred and sixty-five dollars.

Salaries and wages, Bureau of the Insular Purchasing Agent, nineteen hundred and two: For the hire of foremen, teamsters, drivers, stable-men, blacksmiths, saddlers, watchmen, and laborers during the fiscal year nineteen hundred and two, one thousand five hundred dollars.

Transportation, Bureau of the Insular Purchasing Agent, nineteen hundred and three: For incidental transportation not otherwise provided for, one hundred and fifty dollars.

Contingent expenses, Bureau of the Insular Purchasing Agent, nineteen hundred and three: For contingent expenses, including supplies, rents, repairs to transportation, forage for horses, vehicles and harness, purchase of animals, medicines, veterinary supplies and attendance, and other incidental expenses, twenty-three thousand dollars.

In all, for the Bureau of the Insular Purchasing Agent, fifty-one thousand nine hundred and fifteen dollars.

#### DEPARTMENT OF THE INTERIOR.

#### OFFICE OF THE SECRETARY.

Salaries and wages, Office of the Secretary of the Interior, nineteen hundred and three: Secretary of the Interior at ten thousand five hundred dollars per annum, two clerks class eight, three thousand three hundred and twenty-five dollars.

Contingent expenses, Office of the Secretary of the Interior, nineteen hundred and three: For contingent expenses, including office supplies, furniture, and other incidental

expenses, one hundred and eighty dollars.

In all, for the Office of the Secretary of the Interior, three thousand five hundred and five dollars.

#### BOARD OF HEALTH FOR THE PHILIPPINES.

Salaries and wages, Board of Health for the Philippines, nineteen hundred and three: Chief Health Inspector at three thousand five hundred dollars per annum, Sanitary Engineer at three thousand five hundred dollars per annum, Assistant Sanitary Engineer at three thousand four hundred dollars per annum, Assistant Sannary Engineer at two thousand four hundred dollars per annum, Secretary at two thousand five hundred dollars per annum, four medical inspectors class five, four employees class six, two employees class seven, one employee class eight, seven employees class nine, twelve employees class ten, six employees Class A, seven employees at seven hundred and fifty dollars per annum each, seven employees Class D, one employee Class E, one employee at four hundred and fifty dollars per annum, one employee Class G, five employees Class H, fifty-one employees Class I, three employees Class J, twenty employees at one hundred and eighty dollars per annum each, two employees at one hundred and fifty dollars per annum each,

twenty-seven employees at one hundred and twenty dollars per annum each, twentyfive employees at ninety dollars per annum each, six employees at seventy-two dollars per annum each, twenty-one employees at sixty dollars per annum each, president of the board of health of Surigao at one thousand two hundred dollars per annum, president of the board of health of Antique at one thousand two hundred dollars per annum, extra allowance for disbursing officer at two hundred dollars per annum, twenty-four thousand nine hundred and sixty-five dollars and fifty cents.

Salaries and wages, Board of Health for the Philippines, nineteen hundred and two: One employee class six, from March thirteenth to March thirty-first, nineteen hundred

and two, ninety dollars.

Support of hospitals, plants, and stations, Board of Health for the Philippines, nineteen hundred and three: For support and maintenance of the Women's Department San Lazaro Hospital, Leper Department San Lazaro Hospital, leper colonies at Cebu and Palestina, plague and smallpox hospitals, plague hospital crematory, steam disinfecting plant, municipal dispensaries, Hospicio de San José, Colegio de Santa Isabel, veterinary department, support of indigent natives in the provinces, vaccine station

and serum institute, thirty thousand four hundred and two dollars.

Suppression and extermination of epidemic diseases and pests, Board of Health for the Philippines, nineteen hundred and three: For the suppression and extermination of epidemic diseases and pests, rentals, equipment and maintenance of hospitals, plants, camps, and stations for epidemic diseases, including medicines for the same, expenses of disposition of the dead, subsistence of inmates and employees of hospitals, plants, camps, and stations, and so forth, subsistence of employees sent from Manila to provincial towns, expenses incurred in the distribution of distilled water, purchase of disinfectants, reimbursement for property, clothing, and so forth, destroyed to prevent the spread of epidemics, expenses incurred in cleaning up infected districts, medicines for indigent natives, salaries and wages for necessary temporary employees engaged in the suppression of epidemics, and per diem allowances of one dollar and fifty cents to Army medical officers in lieu of any loss from the discontinuance of commutations of quarters or otherwise, owing to their detail for civil duty with the Board of Health, and other incidental expenses, thirty-five thousand dollars.

The funds appropriated in Act Numbered Four hundred and fifteen for the "Suppression and extermination of epidemic diseases and pests, Board of Health for the Philippines, nineteen hundred and two," are hereby made available for disburse-

ment for the same purposes during the fiscal year nineteen hundred and three.

Transportation, Board of Health for the Philippines, nineteen hundred and three: For the transportation of freight, actual and necessary traveling expenses of officers and employees, purchase of ponies, harnesses, and carts for disinfecting purposes, repairs to wagons and harnesses, rental of launches, lorchas, and bancas during the cholera epidemic, rental of vehicles in Manila on official business when such can not be supplied by the Insular Purchasing Agent, forage for horses, seven thousand six hundred and seventy dollars.

Officers of the United States Army, who, by reason of serving under detail with the Board of Health, have been deprived of mileage for actual official travel which they would otherwise have received, shall be entitled to such mileage, which is hereby made a proper charge against this appropriation, and such mileage during the fiscal year nineteen hundred and two is hereby made a proper charge against the appropriation for "Transportation, Board of Health for the Philippines, nineteen hundred and two," the provisions of section four of Act Numbered One hundred

and forty-eight being hereby modified to this extent.

Contingent expenses, Board of Health for the Philippines, nineteen hundred and three:
For contingent expenses, including stationery, supplies, repairs to office furniture, rent of telephones, cablegrams, advertising, per diems of five dollars for the Commissioner of Public Health in lieu of all expenses, except cost of official transportation, and to compensate him for all commutations and allowances from which he is excluded as an officer of the Army by reason of his detail for civil duty; cost of transportation herein provided being construed to include subsistence when the same is included in transportation by commercial steamship lines; and for other incidental expenses, two thousand four hundred and forty-six dollars.

Installation of the pail system in the city of Manila, Board of Health for the Philippines, nineteen hundred and three: For the installation of the pail system in the city of Manila and for the salaries of such officers and employees as may be approved and authorized by the Secretary of the Interior, twelve thousand nine hundred and thirty-three

dollars and thirty-three cents.

The difference between the amount expended for the installation of the pail system in the city of Manila, and the amount collected therefor from property owners and deposited in the Insular Treasury, shall be reimbursed to the Insular Government by the city of Manila, and when such reimbursement is fully made all property, such as launches, barges, and so forth, purchased in carrying out the provisions of the appropriation, shall revert to and become the property of the city of Manila.

In all, for the Board of Health for the Philippines, one hundred and thirteen

thousand five hundred and six dollars and eighty-three cents.

#### QUARANTINE SERVICE.

Salaries and wages, Quarantine Service, nineteen hundred and three: One officer at two thousand four hundred dollars per annum, one officer at two thousand two hundred dollars per annum, one officer at two thousand dollars per annum, six officers at one thousand six hundred dollars per annum each, one engineer class nine, one employee at one thousand and twenty dollars per annum, four employees Class A, two employees Class B, two employees Class F, one employees Class B, five employees Class J, twenty employees at one hundred and eighty dollars per annum each, five employees at one hundred and twenty dollars per annum each, crews of launches at Manila, Iloilo, and Cebu, not to exceed one thousand five hundred and fifteen dollars, and emergency disinfectors and temporary attendants, not to exceed nine hundred and seventy-five dollars, nine thousand five hundred and seventy-five dollars.

Salaries and wages, Quarantine Service, nineteen hundred and two: One officer at two thousand two hundred dollars per annum from May first to June thirtieth, nineteen

hundred and two, three hundred and sixty-six dollars and sixty-six cents.

Transportation, Quarantine Service, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees, including the traveling expenses of officers from the United States and Europe, for repairs, supplies, and miscellaneous expenses for quarantine launches, and for towing disinfecting barges from Manila to Iloilo and Cebu, five thousand six hundred dollars.

Commutation of quarters, Quarantine Service, nineteen hundred and three: For commutation of quarters of officers of the Quarantine Service authorized by the Regulations of the United States Treasury Department, one thousand, five hundred and forty

dollars.

Support of Mariveles Quarantine Station, Quarantine Service, nineteen hundred and three: For support of Mariveles Quarantine Station, including subsistence, supplies, repairs to wharf and buildings at station, and other incidental expenses, eight thousand seven hundred and seventy-eight dollars and sixty-two cents.

Contingent expenses, Quarantine Service nineteeen hundred and three: For contingent expenses, including rent of office, furniture, supplies, office expenses, purchase of rowboat, and other incidental expenses, eight hundred and eighty dollars and thirty-eight cents.

In all, for the Quarantine Service, twenty-six thousand seven hundred and forty

dollars and sixty-six cents.

#### FORESTRY BUREAU.

Salaries and wages, Forestry Bureau, nineteen hundred and three: Assistant Chief of Bureau at three thousand dollars per annum, Manager of Timber Testing Laboratory at two thousand four hundred dollars per annum, six foresters at two thousand four hundred dollars per annum each, four inspectors classsix, one clerk classsix, two clerks class eight, seven clerks class nine, six assistant inspectors class nine, four clerks Class A, six assistant inspectors Class A, two clerks Class D, ten assistant foresters Class D, twenty-five rangers Class G, forty rangers Class I, six clerks Class I, two carpenters Class J, two employees at one hundred and fifty dollars per annum each, one woodworker at seventy-five cents per day, hire of laborers with field parties not to exceed seven hundred and eighty dollars, twenty-two thousand four hundred and seventeen dollars.

Transportation, Forestry Bureau, nineteen hundred and three: For transportation of freight, and for the actual and necessary traveling expenses of officers and employees,

one thousand eight hundred and seventy-five dollars.

Contingent expenses, Forestry Bureau, nineteen hundred and three: For contingent expenses, including purchase of wood samples and materials, rent of offices and telephone, purchase of books, office supplies, per diems of five dollars for the Chief of the Bureau in lieu of all expenses, except cost of official transportation, and to compensate him for all commutations and allowances from which he is excluded as an officer of the Army by reason of his detail for civil duty; cost of transportation herein provided being construed to include subsistence when the same is included in transportation by commercial steamship lines; and for other incidental expenses, two thousand three hundred and fifty dollars.

Contingent expenses, Forestry Bureau, nineteen hundred and two: For contingent expenses, including office supplies, purchase of wood samples and materials, rent of

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offices and telephone, and other incidental expenses, during the fiscal year nineteen hundred and two, five hundred dollars.

In all, for the Forestry Bureau, twenty-seven thousand one hundred and forty-two

dollars.

The net amount of the collections under the forestry laws made in the provinces and in the city of Manila shall be returned, after July first, nineteen hundred and two, pro rata to the provinces to which they respectively relate, after the entire expenses of conducting the Forestry Bureau and the service under its control shall have been deducted from the gross receipts. Such returns shall be made quarterly as soon after the close of each quarter as the accounts of the collections and disbursements of said quarter shall have been settled and adjusted by the Auditor. Such returns of forestry collections to the provinces shall be made, upon certification of the amount due by the Auditor, by settlement warrant, and for this purpose a permanent appropriation of the sums so required is hereby made. Such returns of collections under the forestry laws shall be disposed of by each province as provided by the Provincial Act and its amendments. All laws or portions of laws in conflict with the provisions of this paragraph are hereby repealed.

#### MINING BUREAU.

Salaries and wages. Mining Bureau, nineteen hundred and three: Chief of Bureau at three thousand dollars per annum, Mining Engineer and Assayer class six, one clerk class nine, one clerk class ten, one clerk Class C, one clerk Class D, one clerk Class F, two clerks Class I, one employee at one hundred and twenty dollars per annum, one employee at eighty dollars per annum, two thousand four hundred dollars.

Transportation, Mining Bureau, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees and the transportation of supplies,

one hundred and fifty dollars.

Transportation, Mining Bureau, nineteen hundred and two. For the hire of vehicles in Manila on official business when it was impossible for the Insular Purchasing

Agent to furnish the same, fourteen dollars.

Geological and Mineralogical Surveys, Mining Bureau, nineteen hundred and three: For the expenses in connection with the Geological and Mineralogical Surveys, including salaries and wages of employees, transportation of employees, and supplies, and other incidental expenses in connection with the above work, one thousand two hundred and sixty-four dollars and twenty-nine cents.

Contingent expenses, Mining Bureau, nineteen hundred and three: For contingent expenses, including office supplies, books, stationery, and other incidental expenses,

six hundred and eighty-eight dollars and fifty-five cents.

In all, for the Mining Bureau, four thousand five hundred and sixteen dollars and eighty-four cents.

#### PHILIPPINE WEATHER BUREAU.

Salaries and wages, Philippine Weather Bureau, nineteen hundred and three: Director at two thousand five hundred dollars per annum, three Assistant Directors at one thousand eight hundred dollars per annum each, Secretary and Librarian at one thousand four hundred dollars per annum, three clerks Class A, five clerks Class C, five clerks Class D, one clerk Class G, three clerks Class I, four employees at one hundred and fifty dollars per annum each, nine chief observers for first-class branch stations at six hundred dollars per annum each, nine assistant observers for first-class branch stations at one hundred dollars per annum each, fourteen observers for second-class branch stations at three hundred dollars per annum each, twenty-two observers for third-class branch stations at one hundred and eighty dollars per annum each, eight observers for rain stations at ninety dollars per annum each, extra allowance for disbursing clerk at two hundred dollars per annum, eight thousand seven hundred and thirty-two dollars and fifty cents.

Transportation, Philippine Weather Bureau, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees and the transportation of

supplies, five hundred dollars.

Contingent expenses, Philippine Weather Bureau, nineteen hundred and three: For contingent expenses, including rents, stationery, supplies, electric lights, telephone, purchase of instruments not to exceed two thousand two hundred and twenty-three dollars and thirty-eight cents, installation of instruments in branch stations, and other incidental expenses, three thousand five hundred and twenty-eight dollars and thirty-eight cents.

In all, for the Philippine Weather Bureau, twelve thousand seven hundred and

sixty dollars and eighty-eight cents,

#### BURRAU OF PUBLIC LANDS.

Salaries and wages, Bureau of Public Lands, nineteen hundred and three: Chief of Bureau at three thousand two hundred dollars per annum, one clerk class seven, one clerk class eight, one clerk class ten, two clerks Class I, one messenger at one hundred and twenty dollars per annum, one thousand nine hundred and eighty dollars. Contingent expenses, Bureau of Public Lands, nineteen hundred and three: For contingent expenses, including furniture, office supplies, and other incidental expenses, expensely five dollars.

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In all, for the Bureau of Public Lands, two thousand and fifty-five dollars.

#### BUREAU OF AGRICULTURE.

Salaries and wages, Bureau of Agriculture, nineteen hundred and three: Chief of Bureau at four thousand dollars per annum, one Director of Animal Industry at two thousand five hundred dollars per annum, one Soil Physicist class five, one Fiber Expert class five, one Botanist and Assistant Agrostologist class five who shall also perform the duties of Botanist in the Foresty Bureau, one expert in charge of plant and seed introduction class five, one superintendent of Government farms class six, one expert in tropical agriculture class eight, one expert in plant culture and plant breeding class nine, one expert in farm machinery and management class ten, one clerk class five, one clerk class eight, two clerks class nine, one clerk class ten, one artist Class A, two clerks Class C, four student scientific aids Class F, one employee at one hundred and eighty dollars per annum, one employee at ninety dollars per annum, and local and special agents, guides, interpreters, and other labor required in the city of Manila or elsewhere, not to exceed two thousand dollars, nine thousand eight hundred and seven dollars and fifty cents.

Transportation, Bureau of Agriculture, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees and the transportation of supplies, seven hundred and fifty dollars.

Contingent expenses, Bureau of Agriculture, nineteen hundred and three: For contingent expenses, including collecting and purchasing valuable seeds, roots, bulbs, trees, shrubs, vines, and plants for experimental cultivation and distribution; for paper, twine, gum, and all necessary material required for putting up and distributing the same; for the investigation of the soils in the Philippine Islands, and for indicating upon maps or plats, by coloring or otherwise, the results of such investigations, and to map the tobacco, hemp, sugar, rice, cocoanut, fruit, and vegetable soils of the Philippine Archipelago; for investigating methods of curing tobacco; for originating, through selection and breeding, improved varieties of tobacco, hemp, sugar, rice, fruits, and vegetables, and introducing foreign plants promising to be of value to the Islands; for conducting investigations of the grasses, forage plants, and animal foods, and the means of improving the forage supply of the Islands; for carrying on investigations relating to the medicinal, poisonous, fiber, and other economic plants, and for conducting special investigations of the leading staple plant products of the Archipelago; for investigating the history and habits of injurious and beneficial insects, and the best means for destroying those found to be injurious to agricultural crops; for conducting investigations on the diseases of plants and methods of preventing them; for the investigation of the live stock, dairy, and other animal industries of the Philippines, and the improvement of existing breeds of domestic animals; for subscriptions to and purchase of agricultural and scientific and technical books, periodicals, magazines, and publications necessary for the work of the Bureau; for the purchase of stationery, furniture, cases, and all other necessary office supplies; for advertising, telegraphing, cabling, telephone, messenger service, and post-office expenses; for the purchase of ice for the office in Manila; for the purchase and hire of horses, mules, and other working animals for use on the Government farms and experimental stations; for harnesses, wagons, carts, and so forth; for forage for animals, blacksmith tools, forges, and shoeing of animals; for veterinary attendance and supplies; for the purchase of lumber, nails, agricultural tools and machinery, carpenter tools, and scientific instruments, and for rent of office building in Manila, five thousand dollars.

In all, for the Bureau of Agriculture, fifteen thousand five hundred and fifty-seven dollars and fifty cents.

#### BUREAU OF NON-CHRISTIAN TRIBES.

Salaries and wages, Bureau of Non-Christian Tribes, nineteen hundred and three: Chief of Bureau at three thousand five hundred dollars per annum, Assistant Chief of Bureau at two thousand four hundred dollars per annum, Agent for Moro Affairs

at one thousand dollars per annum, one clerk class eight, one collector of natural history specimens class nine, one assistant collector of natural history specimens Class F, two clerks Class H, one employee at one hundred and eighty dollars per annum, one employee at ninety dollars per annum, two thousand seven hundred and forty-two dollars and fifty cents.

Transportation, Bureau of Non-Christian Tribes, nineteen hundred and three: For the actual and necessary traveling expenses of officers, employees, collectors, and school-teachers engaged in collecting data, and for the transportation of supplies, four hun-

dred and fifty dollars.

Contingent expenses, Bureau of Non-Christian Tribes, nineteen hundred and three: For contingent expenses, including supplies, furniture, books, instruments, hire of vehicles in Manila on official business when such transportation can not be furnished by the Insular Purchasing Agent, not to exceed twenty-five dollars, and other incidental expenses, six hundred dollars.

In all, for the Bureau of Non-Christian Tribes, three thousand seven hundred and

ninety-two dollars and fifty cents.

#### BUREAU OF GOVERNMENT LABORATORIES.

Salaries and wages, Bureau of Government Laboratories, nineteen hundred and three: Superintendent of Government Laboratories at four thousand dollars per annum, one clerk class five, three clerks class six, two clerks at one thousand five hundred dollars per annum each, two clerks class eight, three clerks class nine, one clerk at one thousand and twenty dollars per annum, one clerk Class I, one employee Class J, two employees at one hundred and fifty dollars per annum each, four employees at ninety dollars per annum each, one temporary employee class six, from September first to September thirtieth, nineteen hundred and two, five thousand nine hundred and five dollars.

Transportation, Bureau of Government Laboratories, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees, including the traveling expenses of clerks from the United States to Manila, hire of vehicles in Manila on official business when it is impossible for the Insular Purchasing Agent to provide the same, not to exceed fifty dollars, and the transportation of supplies, seven

hundred and seventy-five dollars.

Contingent expenses, Bureau of Government Laboratories, nineteen hundred and three: For contingent expenses, including an allowance at the Army rate for quarters for one medical officer detailed by the Army, rent of laboratory building, chemicals, and apparatus, not to exceed five thousand and twenty-nine dollars and eighty-five cents, books, not to exceed three thousand eight hundred and fifty-seven dollars and fifty-five cents, surgical instruments, repairs to apparatus, office supplies, stationery, purchase of outfit for photographer, per diem of five dollars to the Director of the Biological Laboratory in lieu of all expenses, except cost of official transportation, and to compensate him for all commutations and allowances from which he is excluded as an officer of the Army by reason of his detail for civil duty; the cost of transportation herein provided being construed to include subsistence when the same is included in transportation by commercial steamship lines; and for other incidental expenses, ten thousand seven hundred and fifty dollars and thirty cents.

In all, for the Bureau of Government Laboratories, seventeen thousand four hun-

dred and thirty dollars and thirty cents.

#### BUREAU OF PATENTS, COPYRIGHTS, AND TRADE-MARKS.

Salaries and wages, Bureau of Patents, Copyrights, and Trade-marks, nineteen hundred and three: One clerk Class A, two hundred and twenty-five dollars.

#### PHILIPPINE CIVIL HOSPITAL.

Salaries and wages, Philippine Civil Hospital, nineteen hundred and three: Attending Physician and Surgeon at three thousand dollars per annum, Assistant Attending Physician and Surgeon at two thousand dollars per annum, house surgeon at one thousand dollars per annum, one dispensing clerk class nine, one chief nurse at one thousand and twenty dollars per annum, one dietist Class C, ten nurses Class C, ten ward attendants Class D, one employee Class G, three employees Class I, one employee at one hundred and eighty dollars per annum, one ambulance driver at six hundred dollars per annum, one driver at one hundred and twenty dollars per annum, five employees at one hundred and forty dollars per annum each, eight employees at one hundred and fifteen dollars per annum each, five employees at one hundred and

twenty dollars per annum each, four employees at ninety dollars per annum each,

six thousand seven hundred and thirty-five dollars.

Contingent expenses, Philippine Civil Hospital, nineteen hundred and three: For contingent expenses, including the purchase of drugs, medicines, lighting of hospital, subsistence of patients and employees, coal, wood, rent of buildings and telephones, supplies for hospitals, and other incidental expenses, thirteen thousand six hundred

and ninety-nine dollars and fifty cents.

In all, for the Philippine Civil Hospital, twenty thousand four hundred and thirty-

four dollars and fifty-cents.

#### CIVIL SANITARIUM, BENGUET.

Salaries and wages, Civil Sanitarium, Benguet, nineteen hundred and three: For salaries and wages for the month of July, as follows: Surgeon at two thousand four hundred dollars per annum, one superintendent class nine, one chief nurse Class A, two nurses Class C, two employees Class D, one employee Class H, two employees at one hundred and eighty dollars per annum each, five employees at ninety dollars per annum each, and for the months of August and September as follows: Surgeon at two thousand four hundred dollars per annum, one nurse Class D, one employee Class D, one employee Class I, one employee at forty-five dollars per annum, one thousand three hundred and fifty dollars.

Contingent expenses, Civil Sanitarium, Benguet, nineteen hundred and three: For contingent expenses, including the purchase of drugs and medicines, commissary supplies, subsistence, rent of houses at San Fernando de la Union and Naguilian, transportation of supplies, and other incidental expenses, three thousand seven hundred

and seventy dollars.

In all, for the Civil Sanitarium, Benguet, five thousand one hundred and twenty dollars.

#### DEPARTMENT OF COMMERCE AND POLICE.

#### OFFICE OF THE SECRETARY.

Salaries and wages, Office of the Secretary of Commerce and Police, nineteen hundred and three: Secretary of Commerce and Police, at ten thousand five hundred dollars per

annum, one clerk class eight, two thousand nine hundred and seventy-five dollars.

Contingent expenses, Office of the Secretary of Commerce and Police, nineteen hundred and three: For contingent expenses, including office supplies, furniture, and other incidental expenses, one hundred and fifty dollars.

In all, for the Office of the Secretary of Commerce and Police, three thousand one

hundred and twenty-five dollars.

#### BUREAU OF POST-OFFICES.

Salaries and wages, Bureau of Post-Offices, nineteen hundred and three: Director-General at six thousand dollars per annum, Assistant Director-General at three thousand two hundred and fifty dollars per annum, chief of the division of stamps and supplies class five, one post-office inspector class five, three post-office inspectors class six, two clerks class six, four clerks class seven, two clerks class eight, three clerks class nine, one clerk class ten, one clerk Class I, three employees at one hundred and fifty dollars per annum each, extra allowance for disbursing officer at two hundred dollars per annum, nine thousand dollars.

Traveling expenses, Bureau of Post-Offices, nineteen hundred and three: For an allowance of two dollars and fifty cents per day in lieu of actual traveling expenses to post-office inspectors while traveling on official business, and for the actual and

necessary traveling expenses of other employees, six hundred dollars.

Mail transportation, Bureau of Post-Offices, nineteen hundred and three: For inland mail transportation, sea transportation of mails, and for transportation of mails through foreign countries, two thousand five hundred dollars.

Contingent expenses, Bureau of Post-Offices, nincteen hundred and three: For contingent expenses, including mail equipment, supplies, part reimbursement to employees of premium on bonds, and other incidental expenses, two thousand five hundred dollars.

Post-Office Service:

Salaries and wages, Post-Office Service, nineteen hundred and three: One postmaster at three thousand five hundred dollars per annum, one assistant postmaster class four, one postmaster class five, four postmasters class seven, two postmasters class eight, six postmasters class nine, seven postmasters class ten, one superintendent of mails class five, one superintendent money-order division class six, one superintendent registry division class six, one superintendent free-delivery division class six, five

clerks class seven, sixteen clerks class eight, twelve clerks class nine, fifteen clerks class ten, ten clerks Class A, one clerk Class B, one clerk Class C, four clerks Class D, three clerks Class E, eight clerks Class F, ten clerks Class G, six clerks Class H, four clerks Class I, fourteen employees at one hundred and fifty dollars per annumeach, twenty clerks in offices outside of Manila, not to exceed an aggregate of six hundred dollars, compensation of postmasters appointed under the provisions of sections three and four of Act Numbered One hundred and eighty-one, not to exceed five thousand dollars, and for the employment of substitutes in places of postmaster and others granted leaves of absence, not to exceed one thousand five hundred dollars, thirty-three thousand dollars.

Contingent expenses, Post-Office Service, nineteen hundred and three: For contingent expenses, including expenses of stamp agencies in Manila, not to exceed two dollars per month each, rent and lighting of post-offices, furniture, supplies, and other incidental expenses, five thousand five hundred dollars.

In all, for the Bureau of Post-Offices, fifty-three thousand one hundred dollars.

#### SIGNAL SERVICE.

Construction and maintenance of telegraph, telephone, and cable lines, Signal Service, nineteen hundred and three: For purchases and services in connection with the construction and maintenance of telegraph, telephone, and cable lines in the Philippine Archipelago, and for the hire of operators, linemen, messengers, machinists, and cable employees, thirty thousand dollars.

The sum appropriated in Act Numbered Four hundred and fifteen, under the head of "Construction and maintenance, of telegraph, telephone, and cable lines, Signal Service, nineteen hundred and two," is hereby made available for disbursement for

the same purpose during the fiscal year nineteen hundred and three.

#### BUREAU OF PHILIPPINES CONSTABULARY.

Pay of Philippines Constabulary, nineteen hundred and three: Three assistant chiefs at two thousand seven hundred and fifty dollars per annum each, one adjutant at one thousand eight lrundred dollars per annum, one paymaster at one thousand eight hundred dollars per annum, forty-five first-class inspectors, not to exceed an aggregate of fifteen thousand seven hundred and fifty dollars, forty-five second-class inspectors, not to exceed an aggregate of eleven thousand eight hundred and twelve dollars and fifty cents, fifty-six third-class inspectors, not to exceed an aggregate of thirteen thousand three hundred dollars, fifty-one fourth-class inspectors not to exceed an aggregate of ten thousand two hundred dollars, forty subinspectors at four hundred and eighty dollars per annum each, chief of the section of information at two thousand five hundred dollars per annum, one armorer and gunsmith at nine hundred dollars per annum, one clerk class ix, two clerks class eight, three clerks class nine, seven clerks Class A, two clerks Class C, two detectives Class D, one teamster Class D, two clerks Class G, two clerks Class H, two clerks Class I, two employees at one hundred and fifty dollars per annum each, two employees at one hundred and twenty dollars per annum each, extra compensation at two hundred dollars per annum each for forty supply officers, and for pay of enlisted men of all grades and of laborers, not to exceed an aggregate of one hundred and eighty-five dollars.

Pay of Philippines Constabulary, nineteen hundred and two: For increase in the salary of one clerk promoted from class nine to class eight, from June first to June thirtieth,

nineteen hundred and two, sixteen dollars and sixty-seven cents.

Clothing, camp and garrison equipage, Philippines Constabulary, nineteen hundred and three: For cloth, woolens, materials and manufacture of clothing, equipage, purchase, repair, and preservation of arms, ammunition, and equipment, and for clothing allowance not drawn in kind by enlisted men on discharge, forty-seven thousand dollars.

Barracks and quarters, Philippines Constabulary, nineteen hundred and three: For allow-

Barracks and quarters, Philippines Constabulary, nineteen hundred and three: For allowances for offices, guardhouses, and arsenals, repairs to Government buildings and stables, construction and hire of buildings and stables, and for fuel and illuminating

supplies, eighteen thousand five hundred dollars.

Transportation, Philippines Constabulary, nineteen hundred and three: For transportation of officers and enlisted men, prisoners, animals, supplies, for the purchase and hire of draught animals, harnesses, wagons, carts, and so forth, for forage for animals, blacksmiths' tools, forges, and shoeing of animals, for the purchase and hire of horses and horse equipments for mounted service, for veterinary attendance and supplies, for the subsistence of officers and enlisted men while on campaign or traveling under orders, and for expenses in the maintenance of the constabulary launch, including the salaries and wages of captain and crew, fifty thousand dollars.

Secret-service fund, Philippines Constabulary, nineteen hundred and three: For a contingent fund to be used for secret-service purposes in the discretion of the Chief or Acting Chief, nine thousand dollars.

Commissary stores, Philippines Constabulary, nineteen hundred and three: For the

purchase and transportation of commissary stores, fifteen thousand dollars

The amounts appropriated for the purchase of commissary stores for the Bureau of Philippines Constabulary in Acts Numbered Two hundred and sixty-four, Three hundred and thirty, Three hundred and eighty-nine, and Four hundred and six are hereby made available for the purchase and transportation of commissary stores during the fiscal year nineteen hundred and three; and all moneys derived from the sale of the commissary supplies shall revert to the appropriation made or rendered available by this Act, and all deposits in the Treasury by the Bureau of Philippines Constabulary on this account shall be as repayments to said appropriation and so credited on the books of the Auditor.

Maintenance of Municipal Police, Philippines Constabulary, nineteen hundred and three: For pay and expenses in the maintenance of the Municipal Police during the fiscal years nineteen hundred and two and nineteen hundred and three, five thousand

dollars.

Contingent expenses, Philippines Constabulary, nineteen hundred and three: For contingent expenses, including stationery, furniture, office supplies, cablegrams, special messengers, post-office expenses, purchase of periodicals and professionals books, medical treatment and medicines for officers and enlisted men, purchase from natives of serviceable rifles, carbines, shotguns, and revolvers, and for per diems of five dollars for the Chief and First Assistant Chief in lieu of all expenses except cost of official transportation, and to compensate them for all commutations and allowances from which they are excluded as officers of the Army by reason of their detail for civil duty; cost of transportation herein provided being construed to include sub- sistence when the same is included in transportation by commercial steamship lines; and for other incidental expenses, twelve thousand dollars.

In all, for the Bureau of Philippines Constabulary, three hundred and seventy-five

thousand and one dollars and sixty-seven cents.

#### BUREAU OF PRISONS.

Salaries and wages, Bureau of Prisons, nineteen hundred and three: Warden at three thousand dollars per annum, two Assistant Wardens at one thousand eight hundred dollars per annum each, one physician at two thousand dollars per annum, one clerk at one thousand five hundred dollars per annum, one clerk class eight, seven clerks class nine, one clerk Class A, four clerks Class D, ten clerks Class I, two chaplains at three hundred dollars per annum each, five clerks Class J, one employee at one hundred and twenty dollars per annum, seventeen guards at nine hundred dollars per annum each, two sergeants at three hundred and sixty dollars per annum each, twenty-eight guards at two hundred and forty dollars per annum each, extra allowance for disbursing officer at two hundred dollars per annum, twelve thousand seven hundred and sixty-five dollars.

Contingent expenses, Bureau of Prisons, nineteen hundred and three: For contingent expenses, including subsistence of prisoners, medicines, and supplies, support of civil prisoners in Lingayen and San Isidro Prisons prior to the transference of such prisons to the provinces to which they belong, including the payment of employees in such prisons, electric lighting, oil, forage for horses, burial of deceased prisoners, reimbursement to prisoners of earnings as hired laborers outside of the prison prior to American occupation, clothing for prisonres, and other incidental expenses, thirty

thousand and seventy-four dollars.

In all, for the Bureau of Prisons, forty-two thousand eight hundred and thirty-nine dollars.

#### OFFICE OF THE CAPTAIN OF THE PORT.

Salaries and wages, Office of the Captain of the Port, nineteen hundred and three: Harbor Master at two thousand five hundred dollars per annum, Inspector of Boilers at two thousand two hundred and fifty dollars per annum, Inspector of Hulls at two thousand dollars per annum, one clerk class nine, three clerks Class I, two thousand two hundred and twelve dollars and fifty cents.

Contingent expenses, Office of the Captain of the Port, nineteen hundred and three: For contingent expenses, including supplies, purchase of testing machines, advertising, and other incidental expenses, four hundred dollars.

In all, for the Office of the Captain of the Port, two thousand six hundred and twelve dollars and fifty cents.

#### BUREAU OF COAST GUARD AND TRANSPORTATION.

Salaries and wages, Bureau of Coast Guard and Transportation, nineteen hundred and three: One clerk class five, one clerk class six, one clerk class seven, three clerks class eight, two clerks class nine, two clerks Class A, one storekeeper Class A, one assistant storekeeper Class F, one employee at one hundred and eighty dollars per annum. five employees at one hundred and fifty dollars per annum each, extra allowance for disbursing clerk at two hundred dollars per annum, four thousand and seventy-seven dollars and fifty cents.

Light-House Service, Bureau of Coast Guard and Transportation, nineteen hundred and three: For the expenses of the Light-House Service, including construction of lighthouses, salaries and wages of keepers, boatmen, messengers, and laborers, supplies, repairs, buoyage, and other incidental expenses, thirty-four thousand dollars.

The construction of light-houses shall be under the direction of the Chief of the

Light-House Service, Bureau of Coast Guard and Transportation, nineteen hundred and three: For the expenses of the Light-House Service, including salaries and wages of keepers, messengers and laborers, supplies, buoyage, and other incidental expenses during the fiscal year nineteen hundred and two, six thousand eight hundred dollars.

Launches, Bureau of Coast Guard and Transportation, nineteen hundred and three: For expenses in the maintenance of launches and steamers, including salaries and wages of captains, engineers, crews, and laborers, repairs and outfits, rations, coal, oil, and including the purchase of one launch for the Light-House Service and repairs to the same, not to exceed forty-one thousand five hundred dollars, local currency, and of one stern-wheel steamer for the Bureau of Philippines Constabulary, not to exceed twenty-eight thousand dollars local currency, forty-nine thousand and fifteen dollars and eighty cents.

Construction of Vessels, Bureau of Coast Guard and Transportation, nineteen hundred and three: For contract payments on ten Class A steamers and on five Class B steamers, for changes in specifications, supplies, salaries, and expenses of inspectors supervising the construction of such steamers, for the purchase of spare parts of machinery and for armament, two hundred and fifty thousand one hundred and sixty-nine dollars

and twenty cents.

Contingent expenses, Bureau of Coast Guard and Transportation, nineteen hundred and three: For contingent expenses, including supplies, advertising, and per diems of three dollars and fifty cents for the Superintendent in charge of the construction of lighthouses, and so forth, in lieu of all expenses except cost of official transportation and subsistence, when the same is included in transportation by commercial steamship lines, and per diems of five dollars each for the Chief of the Bureau, the Superintendent of Light-Houses, Buoys, and so forth, and the Superintendent of the Division of Construction, Maintenance, and Operation of Vessels, in lieu of all expenses except cost of official transportation, and to compensate them for all commutations and allowances from which they are excluded as officers of the Navy by reason of their detail for civil duty, cost of transportation herein provided being construed to include subsistence when the same is included in transportation by commercial steamship lines, and for other incidental expenses, two thousand one hundred and two dollars.

In all, for the Bureau of Coast Guard and Transportation, three hundred and fortysix thousand one hundred and sixty-four dollars and fifty cents.

#### BUREAU OF COAST AND GEODETIC SURVEY.

Salaries and wages, Bureau of Coast and Geodetic Survey, nineteen hundred and three:

For salaries and wages, one thousand four hundred dollars.

Expenses of steamers, Bureau of Coast and Geodetic Survey, nineteen hundred and three: For expenses in the maintenance of steamers engaged in survey work, including salaries and wages of officers and crews, rations, supplies, coal, repairs, and other incidental expenses, six thousand two hundred dollars.

Field expenses, Bureau of Coast and Geodetic Survey, nineteen hundred and three: For field expenses, including pay of observers, foremen, recorders in the field, and other

incidental expenses, four thousand five hundred dollars.

Contingent expenses, Bureau of Coast and Geodetic Survey, nineteen hundred and three; For contingent expenses, including office supplies, stationery, and other incidental expenses, two hundred and fifty dollars.

In all, for the Bureau of Coast and Geodetic Survey, twelve thousand three hundred

and fifty dollars.



#### DEPARTMENT OF FINANCE AND JUSTICE.

#### OFFICE OF THE SECRETARY.

Salaries and wages, Office of the Secretary of Finance and Justice, nineteen hundred and three: Secretary of Finance and Justice, at ten thousand five hundred dollars per annum, one clerk class eight, two thousand nine hundred and seventy-five dollars.

Contingent expenses, Office of the Secretary of Finance and Justice, nineteen hundred and three: For contingent expenses, including office supplies, furniture, and other incidental expenses, one hundred and twenty dollars.

In all, for the Office of the Secretary of Finance and Justice, three thousand and

ninety-five dollars.

#### BUREAU OF THE INSULAR TREASURER.

Salaries and wages, Bureau of the Insular Treasurer, nineteen hundred and three: Treasurer at six thousand dollars per annum, Cashier at three thousand dollars per annum, three clerks class three, three clerks class four, two clerks class five, five clerks class six, one clerk class seven, two clerks class eight, five clerks class nine, one clerk at seven hundred and fifty dollars per annum, one clerk Class C, four clerks Class D, one clerk Class H, two clerks Class I, one clerk Class J, one employee at two hundred and ten dollars per annum, extra allowance for disbursing officer at two hundred dollars per annum, thirteen thousand and thirty-two dollars and fifty cents. Transportation, Bureau of the Insular Treasurer, nineteen hundred and three: For the

actual and necessary traveling expenses of officers and employees, per diems for deputies and examiners in official travel in connection with the examination of accounts as provided in Act Numbered Three hundred and fifty-eight, and for the transfer of

funds to and from the provinces, two thousand dollars.

Contingent expenses, Bureau of the Insular Treasurer, nineteen hundred and three: For contingent expenses, including payment of premiums on bonds to the Union Surety and Guaranty Company for the fiscal years n neteen hundred and two and nineteen hundred and three, and the rebate of unear led premiums when bonds have been canceled or transferred during the fiscal year nineteen hundred and three, not to exceed eight thousand dollars, stationery, office supplies, and other incidental expenses, ten thousand dollars.

In all, for the Bureau of the Insular Treasurer, twenty-five thousand and thirty-

two dollars and fifty cents.

### BUREAU OF THE INSULAR AUDITOR.

Salaries and wages, Bureau of the Insular Auditor, nineteen hundred and three: Auditor at six thousand dollars per annum, Deputy Auditor at four thousand dollars per annum, Chief Clerk at two thousand two hundred and fifty dollars per annum, nine clerks class five, eight clerks class six, five clerks class seven, nine clerks class eight, ten clerks class nine, six clerks class ten, four clerks Class A, two clerks Class B, two clerks Class C, two clerks Class D, two clerks Class E, two clerks Class F, two clerks Class I, four employees at one hundred and fifty dollars per annum each, extra allowance for disbursing officer at two hundred dollars per annum, twenty-three

Transportation, Bureau of the Insular Auditor, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees and per diems of officers and employees in official travel in connection with the examination of accounts as provided in Act Numbered Three hundred and fifty-eight, one thousand

Contingent expenses, Bureau of the Insular Auditor, nineteen hundred and three: For contingent expenses, including stationery, and other incidental expenses, seven hundred and fifty dollars.

In all, for the Bureau of the Insular Auditor, twenty-five thousand four hundred

and two dollars and fifty cents.

#### BUREAU OF CUSTOMS AND IMMIGRATION.

Salaries and wages, Bureau of Customs and Immigration, nineteen hundred and three: Collector of Customs at six thousand dollars per annum, Deputy Collector of Customs at four thousand dollars per annum, two additional deputy collectors of customs at four thousand dollars per annum, two additional deputy collectors of customs at four thousand dollars per annum, two additional deputy collectors of customs at six thousand dollars per annum. toms at three thousand dollars per annum each, surveyor of customs at four thousand dollars per annum, deputy surveyor of customs class two.

Office of the Collector of Customs:

One clerk class seven, two clerks class eight.
Office of the Deputy Collector of Customs:
One clerk class seven, one clerk class nine.

Office of the Surveyor of Customs:

One admeasurer class three, one clerk class seven, one clerk class eight, three clerks Class F.

Division of Insular Customs Accounts:

Disbursing Officer class five, one clerk class nine, one clerk class ten, one clerk Class H, three clerks Class J, one employee at ninety dollars per annum.

Correspondence Division:

One clerk class six, three clerks class seven, three clerks class eight, three clerks class nine, five clerks Class A, one clerk Class C, one clerk Class F, two employees at one hundred and eighty dollars per annum each, two employees at one hundred and twenty dollars per annum each.

Board of Protests and Appeals:

One clerk class four, two clerks class nine.

Cashier's Division:

Cashier class one, Assistant Cashier class five, one teller class ten, one clerk class ten, three clerks Class F, two employees at ninety dollars per annum each.

Appraiser's Division:

Appraiser of textiles class three, three appraisers class five, four examiners class seven, four examiners class eight, twelve examiners class nine, twenty examiners class ten, nine employees at one hundred and twenty dollars per annum each, two employees at ninety dollars per annum each.

Importation, Exportation, and Navigation Division:

Chief of Division class five, one clerk class seven, one liquidator class eight, one clerk class eight, two clerks class nine, three clerks class ten, two clerks Class A, two clerks Class D, three clerks Class I, two employees at ninety dollars per annum each.

Liquidation Division:

Chief of Division class five, one clerk class eight, two liquidators class nine, two liquidators class ten, one liquidator Class A, two liquidators Class D, two liquidators Class F, two employees at ninety dollars per annum each.

Inspector's Division:
Chief of Division class five, one clerk class seven, two inspectors class eight, two inspectors class nine, two inspectors class ten, twenty-six inspectors Class A, four weighers Class F, twenty guards Class I, twelve weighers Class J, sixty guards Class J.

General Order Stores and Bonded Warehouse Division:

Chief of Division class six, one clerk class seven, one clerk class ten, seventeen storekeepers Class A, two clerks Class A, seven clerks Class I, fifteen clerks Class J, twenty-five employees at one hundred and eighty dollars per annum each, seventeen employees at one hundred and twenty dollars per annum each, two employees at ninety dollars per annum each.

Consular and Statistical Division:

Chief of Division class five, one clerk class seven, two clerks class nine, four clerks class ten, six clerks Class A, two clerks Class F, four clerks Class J, one employee at ninety dollars ber annum.

Immigration Division:

Chief of Division class five, one clerk class seven, one immigration inspector class eight, two immigration inspectors class nine, one Chinese interpreter Class D, one employee Class J, two employees at one hundred and twenty dollars per annum each, one employee at ninety dollars per annum.

Passenger and Baggage Division:

Chief of Division class six, one clerk class eight, two baggage inspectors class ten, two baggage inspectors Class A, one interpreter Class D, four employees at one hundred and twenty dollars per annum each.

Harbor Launch Division:

Chief of Division class six, one clerk class eight, one clerk class nine, two launch inspectors Class A, one patron Class D, three launch inspectors Class J, one employee at one hundred and eighty dollars per annum, six employees at one hundred and fifty dollars per annum each, ten employees Class F, two employees Class I, eleven employees at two hundred dollars per annum each, twenty employees at one hundred and twenty dollars per annum each.

Division of Special Agents:

One special agent class three, two special agents class four, one special agent class six, one special agent at ten dollars per day, salaries and expenses of secret agents not to exceed five hundred dollars per month.

Superintendent of Buildings:

One superintendent Class A, two night watchmen Class C, one janitor Class I, fourteen employees at one hundred and twenty dollars per annum each.

Iloilo Custom-House:

Collector of Customs at four thousand dollars per annum, Deputy Collector of Customs class four, Surveyor of Customs class six, one clerk class six, one appraiser of merchandise class seven, two clerks class eight, one clerk class nine, one clerk class ten, four clerks Class A, three inspectors Class A, three clerks Class D, one inspector Class F, one engineer Class F, one harbor policemen Class G, one engineer Class H, four employees Class I, fifteen employees Class J, three employees at one hundred and eighty dollars per annum each, two employees at one hundred and fifty dollars per annum each, two employees at one hundred and thirty-five dollars per annum each, one employee at one hundred and twenty dollars per annum, two employees at one hundred and eight dollars per annum each, two employees at ninety dollars per annum each.

Cebu Custom-House:

Collector of Customs at three thousand five hundred dollars per annum, Deputy Collector of Customs class five, Surveyor of Customs class six, one clerk class six, one appraiser of merchandise class seven, one clerk class eight, one examiner class eight, one inspector class ten, one inspector class A, two clerks Class A, one clerk Class D, one clerk Class F, two employees Class G, three employees Class H, eighteen employees Class J, three employees at one hundred and eighty dollars per annum each, two employees at one hundred and twenty dollars per annum each, emergency employees not to exceed an aggregate of ten dollars per month.

Jolo Custom-House:

Collector of Customs class three, one examiner class eight, one clerk class nine, one clerk Class D, one clerk Class I, six employees Class J, two employees at ninety dollars per annum each, one employee at seventy-two dollars per annum.

Zamboanga Custom-House:

Collector of Customs class five, one examiner class eight, one clerk class nine, one clerk Class A, one clerk Class I, five guards Class J, two employees at ninety dollars per annum each, four employees at seventy-two dollars per annum each.

Aparri Custom-House:

One Acting Collector of Customs class six, one clerk Class D, four employees at seventy-two dollars per annum each.

Interior ports:

Twenty coast district inspectors class eight, ten deputy coast district inspectors Class A, twenty-five clerks Class I, allowance to eighty presidentes performing duties as inspectors of customs not to exceed one hundred and eighty dollars per annum each, salaries and wages of boat crews not to exceed one thousand one hundred dollars.

Total for salaries and wages, one hundred and thirteen thousand eight hundred

and eighty-one dollars.

Transportation, Bureau of Customs and Immigration, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees and the trans-

portation of supplies, two thousand and forty-seven dollars and fifty cents.

Revenue launches, Bureau of Customs and Immigration, nineteen hundred and three: For the maintenance and expenses of launches and revenue cutters, including salaries and wages of officers and crews, supplies, fuel and repairs for the same, twenty-one thousand and sixty-six dollars and twenty cents.

one thousand and sixty-six dollars and twenty cents.

Contingent expenses, Bureau of Customs and Immigration, nineteen hundred and three:

For contingent expenses throughout the Archipelago, including stationery, office supplies, cart and coolie hire, rent of custom-houses, repairs to boathouses, boarding boats, and for the payment of awards to informers under the provisions of section three hundred and forty-eight of Act Numbered Three hundred and fifty-five, ten thousand five hundred and three dollars and eleven cents.

The Collector of Customs for the Philippine Archipelago is hereby authorized to pay the salaries during the fourth quarter of the fiscal year nineteen hundred and two, of the crews of three customs launches purchased in Hongkong out of funds appropriated for "Salaries and wages, Bureau of Customs and Immigration, nineteen hundred and two"; and he is further authorized to pay the expenses of trans-

portation of the crews of the above launches from Manila to Hongkong during the same period from "Contingent expenses, Bureau of Customs and Immigration, nineteen hundred and two.

In all, for the Bureau of Customs and Immigration, one hundred and forty-seven

thousand four hundred and ninety-seven dollars and eighty-one cents.

## BUREAU OF INTERNAL REVENUE.

Salaries and wages, Bureau of Internal Revenue, nuneteen hundred and three: For salaries and wages, five hundred and eighty-seven dollars and seventy-five cents.

Salaries and wages, Bureau of Internal Revenue, nineteen hundred and two: For salaries and wages for the second and fourth quarters of the fiscal year nineteen hundred and two, eight hundred and thirty-four dollars and fifty cents.

Contingent expenses, Bureau of Internal Revenue, nineteen hundred and three: For contingent expenses, including rents, office supplies, furniture, and other incidental expenses, one hundred and twenty-six dollars and twenty-five cents.

In all, for the Bureau of Internal Revenue, one thousand five hundred and fortyeight dollars and fifty cents.

#### BUREAU OF THE INSULAR COLD STORAGE AND ICE PLANT.

Salaries and wager, Bureau of the Insular Cold Storage and Ice Plant, nineteen hundred and three:

Office force and sales department:

One clerk class five, two clerks class six, two clerks class seven, four clerks class eight, one clerk class nine, two clerks Class B, three clerks Class C, two clerks Class D, two clerks Class F, two clerks Class H, two clerks Class I, extra allowance for disbursing clerk at two hundred dollars per annum.

Engineering and manufacturing cold storage department:

One chief engineer at two thousand four hundred dollars per annum, one assistant engineer class five, one assistant engineer class six, one assistant engineer class seven, one electrician class seven, one machinist class seven, one overseer cold storage class nine, one assistant overseer cold storage class ten, one oiler class ten, one fireman class ten, one assistant machinist class ten, two firemen at nine hundred and sixty dollars per annum each, one oiler Class A, one assistant machinist Class A, one pipe fitter Class A, one oiler Class B, one fireman Class B, one oiler at seven hundred and eighty dollars per annum, one electrician Class C, one elevator man Class F, one assistant machinist Class G, one elevator man Class H, four wipers Class J, four coal passers and assistant firemen Class J, one elevator man Class J, one assistant overseer cold storage Class J, three ice tank and storage men Class J, four wipers at two hundred and four dollars per annum each, four coal passers and assistant firemen at two hundred and four dollars per annum each, fourteen laborers at one hundred and ninety-two dollars per annum each, six wipers at one hundred and eighty dollars per annum each, four coal passers and assistant firemen at one hundred and eighty dollars per annum each, eighteen ice tank and storage men at one hundred and eighty dollars per annum each.

Land transportation department:

One overseer class nine, one blacksmith class nine, one wheelwright class ten, one teamster Class A, one teamster Class B, ten teamsters at seven hundred and eighty dollars per annum each, four teamsters Class C, one saddler Class D, one black-smith's helper Class H, one blacksmith's helper Class J, twenty stablemen at one hundred and eighty dollars per annum each.

Maintenance and care of buildings and grounds:

One house carpenter class nine, one storekeeper at one thousand and fifty dollars per annum, one assistant house carpenter class ten, two overseers class ten, four watchmen at seven hundred and eighty dollars per annum each, two watchmen Class C, one house painter Class D, two carpenters Class F, two laborers Class H, two painters Class I, four laborers Class J, two assistant overseers Class J, one assistant storekeeper at two hundred and sixteen dollars per annum, six laborers at two hundred and sixteen dollars per annum each, ten laborers at one hundred and eighty dollars per annum each, two store boys at one hundred and eighty dollars per annum each.

Total for salaries and wages, twenty-four thousand eight hundred and twenty

dollars and fifty cents.

Salaries and wages, Insular Cold Storage and Ice Plant, nineteen hundred and two: For extra allowance for disbursing officer at two hundred dollars per annum, from January first to June thirtieth, nineteen hundred and two, one hundred dollars.

Contingent expenses, Bureau of the Insular Cold Storage and Ice Plant, nineteen hun-Contingent expenses, Bureau of the Insular Cold Storage and Ice Plant, nineteen hundred and three: For contingent expenses, including office supplies, coal, forage, expenses in the care and maintenance of buildings, machinery, electrical supplies, land transportation, commutation of quarters at twenty-four dollars per month for the chief engineer, per diems of five dollars for the officer in charge of the Insular Cold Storage and Ice Plant in lieu of all expenses, except cost of official transportation, and to compensate him for all commutations and allowances from which he is excluded as an officer of the Army by reason of his detail for civil duty; cost of transportation herein provided being construed to include subsistence when the same is included in transportation by commercial steamship lines; and for other same is included in transportation by commercial steamship lines; and for other incidental expenses, fifty-three thousand nine hundred and twenty-eight dollars and sixty-eight cents.

The payment of commutation of quarters to the Chief Engineer at twenty-four dollars per month from June twenty-third, nineteen hundred and one, to June thirtieth, nineteen hundred and two, is hereby authorized out of any funds appro-

priated for the Insular Cold Storage and Ice Plant for the periods mentioned.

Section five of Act Numbered Three hundred and fifteen is amended so as to read as follows: "The Cashier shall receive, and is authorized to give receipts for, all moneys as collected and paid in for cold storage, ice, or distilled water, or other products of the plant, and make weekly deposit of them with the Insular Treasurer, to the credit of the Superintendent of the plant."
In all, for the Bureau of the Insular Cold Storage and Ice Plant, seventy-eight

thousand eight hundred and forty-nine dollars and eighteen cents.

#### BUREAU OF JUSTICE.

Salaries and wages, Bureau of Justice, nineteen hundred and three:

Supreme Court:

Chief Justice at seven thousand five hundred dollars per annum, six Associate Justices at seven thousand dollars per annum each, one clerk of the court at three thousand dollars per annum, two deputy clerks at two thousand dollars per annum each, one reporter at one thousand dollars per annum, one employee class six, two employees class seven, one employee class nine, two employees Class E, five employees Class H, six employees Class J, five employees at one hundred and fifty dollars per annum each.

Court of First Instance, Manila:

Three judges at five thousand five hundred dollars per annum each, one clerk at two thousand dollars per annum, two assistant clerks at one thousand six hundred dollars per annum each, one deputy clerk at nine hundred dollars per annum, four employees class seven, two employees class eight, two employees class nine, seven employees Class H, five employees at one hundred and fifty dollars per annum each, Chinese and Japanese interpreters, not to exceed an aggregate of sixty dollars.

Courts of First Instance, First District:

One judge at three thousand five hundred dollars per annum, one clerk, Ilocos Norte, at nine hundred dollars per annum, one clerk, Cagayan, at eight hundred dollars per annum, one clerk, Isabela, at seven hundred dollars per annum, one clerk, Nueva Vizcaya, at four hundred dollars per annum, one employee class nine, one employee Class D, four employees Class J, four employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Second District:

One judge at three thousand dollars per annum, one clerk, Ilocos Sur, at nine hundred dollars per annum, one clerk, Abra, at seven hundred dollars per annum, one clerk, Lepanto-Bontoc, at five hundred dollars per annum, one assistant clerk at four hundred and eighty dollars per annum, one employee Class D, one employee at four hundred and fifty dollars per annum, six employees Class J, four employees at one hundred and twenty dollars per annum each.
Courts of First Instance, Third District:

One judge at five thousand dollars per annum, one clerk, Union and Benguet, at nine hundred dollars per annum, one clerk, Pangasinan, at one thousand one hundred dollars per annum, one clerk, Zambales, at eight hundred dollars per annum, one assistant clerk at three hundred and sixty dollars per annum, one employee class eight, one employee class nine, one employee at one hundred and eighty dollars per annum, one employee at one hundred and fifty dollars per annum.

Courts of First Instance, Fourth District:

One judge at four thousand five hundred dollars per annum, one clerk, Tarlac, at nine hundred dollars per annum, one clerk, Pampangna, at one thousand dollars per annum, one clerk, Nueva Ecija, at nine hundred dollars per annum, one deputy clerk,

portation of the crews of the above launches from Manila to Hongkong during in same period from "Contingent expenses, Bureau of Customs and Immigrata nineteen hundred and two.

In all, for the Bureau of Customs and Immigration, one hundred and fortunes thousand four hundred and ninety-seven dollars and eighty-one cents.

# BUREAU OF INTERNAL REVENUE.

Salaries and wages, Bureau of Internal Resenue, nindeen hundred and them la salaries and wages, five hundred and eighty-seven dollars and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions and seventy-five contractions are seventy-five contractions. Salarres and wages. Bureau of Internal Revenue, nineteen hundred and two For the

ries and wages for the second and fourth quarters of the fiscal yearnineteen hundred and two, eight hundred and thirty-four dollars and fifty cents.

Omtonient expenses, Bureau of Internal Revenue, nindeen hundred and three Fires

tingent expenses, including rente, office supplies, furniture, and other include expenses, one hundred and twenty-six dollars and twenty-five cents. In all, for the Bureau of Internal Revenue, one thousand five hundred and im-

eight dollars and fifty cents.

# BUREAU OF THE INSULAR COLD STORAGE AND ICE PLANT.

Subarres and wages, Burrau of the Insular Cold Storage and Ice Plant, ninder has dred and three:

Office force and sales department:

One clerk class five, two clerks class six, two clerks class seven, four derks diseight, one clerk clase nine, two clerks Class B, three clerks Class C, two clerks (lass B) D. two clerks Class F. two clerks Class H, two clerks Class I, extra allowance disbursing clerk at two hundred dollars per annum.

Engineering and manufacturing cold storage department:

One chief engineer at two thousand four hundred dollars per annum, one asset ant engineer class five, one assistant engineer class six, one assistant engineer day seven, one electrician class seven, one machinist class seven, one overseer colder age class nine, one assistant overseer cold storage class ten, one oller class ten. fireman class ten, one assistant machinist class ten, two firemen at nine hundred as sixty dollars per annum each, one oiler Class A, one assistant machinist Class A one pipe fitter Class A, one oiler Class B, one fireman Class B, one oiler at seven hundred and eighty dollars per annum, one electrician Class C, one elecator man Class F, one assistant machinist Class G, one elevator man Class H, four wipers Class I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. (Village I. 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(Vill Class J, four coal passers and assistant firemen Class J, one elevator man Class J, one elevator man Class J, one elevator man Class J for assistant overseer cold storage Class J, three ice tank and storage men Class J, tor wipers at two hundred and four dollars per annum each, four coal passes and said and four dollars per annum each, four coal passes and said one hundred and four dollars per annum each, fourieen labours and said one hundred and four dollars per annum each, fourieen labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to the fourier labours and said to t one hundred and ninety-two dollars per annum each, six wipers at one hundred eighty dollars per annum each, four coal passers and assistant firemen at one has dred and eighty dollars per annum each, eighteen ice tank and storage men storage hundred and eighty dollars per annum each.

Land transportation department: One overseer class nine, one blacksmith class nine, one wheelwright class teamster Class A, one teamster Class B, ten teamsters at seven by dollars per annum each, four teamsters Class C, one saddle smith's helper Class II, one blacksmith's helper Class I

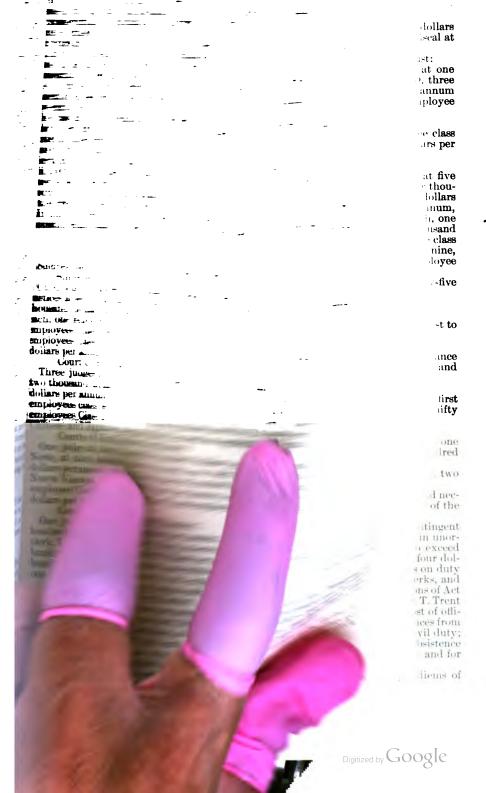
hundred and eighty dollars per annum each. Maintenance and care of buildings and grown

One house carpenter class nine, one storekeep per annum, one assistant house carpenter watchmen at seven hundred and eighty doll C, one house painter Class D, two painters Class I, four laborers Class storekeeper at two hundred and six dred and sixteen dollars per annua dollars per annum each, two store l each.

Total for salaries and wages, in dollars and fifty cents.

Salaries and wages, Insular Cold extra allowance for disbursing offi uary first to June thirtieth, ninetee

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n, one hun-

Pampanga, at three hundred dollars per annum, one employee at one thousand five hundred dollars per annum, one employee Class D, two employees Class J, four employees at one hundred and fifty dollars per annum each, three employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Fifth District:

One judge, at four thousand dollars per annum, one clerk, Bulacan, at one thousand dollars per annum, one clerk, Bataan, at eight hundred dollars per annum, one clerk, Rizal, at nine hundred dollars per annum, one employee Class G, one employee Class J, five employees at one hundred and eighty dollars per annum each, three employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Sixth District:

One judge at four thousand dollars per annum, one clerk, Laguna, at nine hundred dollars per annum, one clerk, ('avite, at nine hundred dollars per annum, one clerk, Tayabas, at nine hundred dollars per annum, one deputy clerk, Tayabas, at five hundred dollars per annum, one assistant clerk, Laguna, at six hundred dollars per annum, one employee Class C, one employee Class F, one employee Class H, one employee (lass I, five employees Class J, four employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Seventh District:

One judge at four thousand dollars per annum, one clerk, Batangas, at one thousand one hundred dollars per annum, one clerk, Marinduque, at seven hundred dollars per annum, one clerk, Mindoro, at eight hundred dollars per annum, one employee Class D, two employees Class J, one employee at one hundred and eighty dollars per annum, four employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Eighth District: One judge at four thousand dollars per annum, one clerk, Sorsogon, at eight hundred dollars per annum, one clerk, Ambos Camarines, at nine hundred dollars per annum, one clerk, Masbate, at four hundred dollars per annum, one clerk, Albay and Catanduanes, at nine hundred dollars per annum, one employee class nine, three employees Class J, two employees at one hundred and eighty dollars per annum each, two employees at one hundred and fifty dollars per annum each, one employee at one hundred and twenty dollars per annum.

Courts of First Instance, Ninth District: One judge at five thousand dollars per annum, one clerk, Romblon, at five hundred dollars per annum, one clerk, Capiz, at nine hundred dollars per annum, one clerk, Iloilo, at one thousand two hundred dollars per annum, one employee class ten, one employee Class D, two employees Class J, one employee at one hundred and eighty dollars per annum, three employees at one hundred and fifty dollars per annum each, five employees at one hundred and twenty dollars per annum each, two employees at ninety dollars per annum each.

Courts of First Instance, Tenth District:

One judge at four thousand five hundred dollars per annum, one clerk, Antique, at nine hundred dollars per annum, one clerk, Occidental Negros, at one thousand one hundred dollars per annum, one clerk, Oriental Negros, at eight hundred dollars per annum, one employee Class D, two employees Class J, three employees at one hundred and eighty dollars per annum each, one employee at one hundred and fortyfour dollars per annum, one employee at one hundred and twenty dollars per annum, one employée at ninety dollars per annum. Courts of First Instance, Eleventh District:

One judge at five thousand dollars per annum, one clerk, Cebu, at one thousand two hundred dollars per annum, one clerk, Bohol, at one thousand dollars per annum, one deputy clerk, Cebu (Barili), at six hundred dollars per annum, one employee Class C, one employee Class D, two employees Class H, three employees Class J, one employee at one hundred and twenty dollars per annum, two employees at sixty dollars per annum each. Courts of First Instance, Twelfth District:

One judge at four thousand five hundred dollars per annum, one clerk, Samar, at nine hundred dollars per annum, one clerk, Leyte, at one thousand dollars per annum, one clerk, Surigao, at eight hundred dollars per annum, one deputy clerk, Leyte (Massin), at five hundred dollars per annum, one employee Class D, four employees Class J, four employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Thirteenth District: One judge at three thousand dollars per annum, one clerk, Misamis, at nine hundred dollars per annum, one clerk, Zamboanga, and so forth, at one thousand two hundred dollars per annum, five deputy clerks for the district at two hundred dollars per annum each, one fiscal at one thousand two hundred dollars per annum, one employee at one hundred at eighty dollars per annum, six employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Fourteenth District:

One judge at three thousand dollars per annum, one clerk at nine hundred dollars per annum, four deputy clerks at two hundred dollars per annum each, one fiscal at one thousand two hundred dollars per annum.

Special court for the Island of Negros for the months of July and August:

One judge at three thousand five hundred dollars per annum, one clerk at one thousand dollars per annum, one employee class nine, one employee Class D, three employees Class J, two employees at one hundred and eighty dollars per annum each, one employee at one hundred and forty-four dollars per annum, one employee at one hundred and twenty dollars per annum.

Court of Customs Appeals:

One judge at four thousand five hundred dollars per annum, one employee class six, one employee class seven, one employee at one hundred and eighty dollars per annum.

Office of the Attorney-General:

Attorney-General at seven thousand dollars per annum, Solicitor-General at five thousand five hundred dollars per annum, Assistant Attorney-General at four thousand five hundred dollars per annum, one assistant lawyer at three thousand dollars per annum, one assistant lawyer at two thousand four hundred dollars per annum, two assistant lawyers at one thousand six hundred dollars per annum each, one supervisor of fiscals at four thousand dollars per annum, one clerk at two thousand four hundred dollars per annum, one disbursing officer class five, one employee class five, one employee class seven, four employees class eight, one employee class nine, one employee Class F, two employees Class G, one employee Class J, one employee at one hundred and twenty dollars per annum.

Total for salaries and wages, seventy-four thousand seven hundred and sixty-five

Salaries and wages, Bureau of Justice, nineteen hundred and two:
Court of First Instance, Manila:
One judge at five thousand five hundred dollars per annum, from March first to June thirtieth, nineteen hundred and two.

Courts of First Instance, Second District:

For the salary of Doroteo Alviar while acting as clerk of the Court of First Instance in the Province of Ilocos Sur, from July first to August sixth, nineteen hundred and one, inclusive, at one hundred and twenty dollars local currency per month.

Courts of First Instance, Fourth District:

One deputy clerk, Pampanga, at three hundred dollars per annum, from June first to June thirtieth, nineteen hundred and two, one employee at one hundred and fifty dollars per annum, from June first to June thirtieth, nineteen hundred and two. Special Court for the Island of Negros:

Increase in the salary of the clerk from eight hundred dollars per annum to one thousand dollars per annum, from January first to June thirtieth, nineteen hundred

and two.

Total for salaries and wages for the fiscal year nineteen hundred and two, two

thousand and forty dollars.

Transportation, Bureau of Justice, nineteen hundred and three: For the actual and necessary traveling expenses of judges, employees of the courts, and of the office of the

Attorney-General, two thousand five hundred dollars.

Contingent expenses, Bureau of Justice, nineteen hundred and three: For contingent expenses, including sheriffs' fees, rent of buildings occupied as court rooms in unorganized territory, supplies, indexing archives of the Supreme Court, not to exceed four thousand eight hundred dollars local currency, per diem allowances of four dollars to judges of the Courts of First Instance while absent from their districts on duty in Manila, and of one dollar and fifty cents per day each for the judges, clerks, and fiscals of the Thirteenth and Fourteenth Judicial Districts, under the provisions of Act Numbered Three hundred, and of two dollars per day for Lieutenant Grant T. Trent while on detail with the Bureau of Justice, in lieu of all expenses, except cost of official transportation, and to compensate him for all commutations and allowances from which he is excluded as an officer of the Army by reason of his detail for civil duty; cost of transportation herein provided for being construed to include subsistence when the same is included in transportation by commercial steamship lines; and for other incidental expenses, seven thousand two hundred and eighty dollars.

Contingent expenses, Bureau of Justice, nineteen hundred and two: For per diems of

four dollars and seventy-five cents for J. J. Gilmore while acting as interpreter for the acting supervisor of fiscals in the Province of Tayabas, said amount to include salary and all expenses, except cost of official transportation, and for the traveling expenses of B. S. Ambler, judge of the Court of First Instance, Manila, for himself and family from Salem, Ohio, to Manila, seven hundred and twenty-seven dollars and fifty cents.

In all, for the Bureau of Justice, eighty-seven thousand three hundred and twelve

dollars and fifty cents.

#### DEPARTMENT OF PUBLIC INSTRUCTION.

#### OFFICE OF THE SECRETARY.

Salaries and wages, Office of the Secretary of Public Instruction, nineteen hundred and three: Secretary of Public Instruction at ten thousand five hundred dollars per annum, one clerk class eight, two thousand nine hundred and seventy-five dollars.

Contingent expenses, Office of the Secretary of Public Instruction, nineteen hundred and three: Contingent expenses, including office supplies, furniture, and other incidental

expenses, one hundred and twenty dollars.

In all, for the Office of the Secretary of Public Instruction, three thousand and ninety-five dollars.

#### BUREAU OF PUBLIC INSTRUCTION.

Salaries and wages, Bureau of Public Instruction, nineteen hundred and three: General Superintendent at six thousand dollars per annum, one clerk class four, two clerks class five, three clerks class seven, five clerks class eight, six clerks class nine, four clerks class ten, one clerk Class A, four employees at one hundred and fifty dollars per annum each, eight employees at one hundred and twenty dollars per annum each, wages of laborers handling supplies, not to exceed five hundred dollars, eighteen division superintendents, not to exceed an aggregate of eleven thousand two hundred and fifty dollars, nine hundred elementary teachers not to exceed an aggregate of two hundred and seventy thousand dollars, forty secondary teachers not to exceed an aggregate of sixteen thousand dollars, night school-teachers at one dollar and fifty cents per night, teachers and employees in the Nautical School, as follows: One instructor at one thousand five hundred dollars per annum, three instructors at one thousand two hundred dollars per annum each, one instructor at six hundred and fifty dollars per annum, one instructor at six hundred dollars per annum, one instructor at five hundred dollars per annum, one employee at three hundred and sixty dollars per annum, two employees at one hundred and eighty dollars per annum each, one principal, Normal School, Manila, at three thousand dollars per annum, one special teacher in the Normal School, Manila, at two thousand dollars per annum, one principal of the Trade School, Manila, at two thousand four hundred dollars per annum, one special teacher in the Trade School, Manila, at two thousand dollars per annum, one superintendent of the Agricultural School, Negros, at three thousand dollars per annum, one special teacher in the Agricultural School, Negros, at one thousand six hundred dollars per annum; total for salaries and wages, three hundred and twelve thousand five hundred and seventy dollars.

The General Superintendent of Public Instruction is hereby authorized to pay, out of any funds appropriated for salaries of teachers under Acts Numbered Three hundred and thirty and Three hundred and eighty-nine, the salaries of teachers during the first and second quarters of the fiscal year nineteen hundred and two, not exceeding five thousand five hundred dollars, and the salaries of the following employees during the third and fourth quarters of the fiscal year nineteen hundred and

Normal School, in Manila: Principal at three thousand dollars per annum, special teacher at two thousand dollars per annum.

Trade School, in Manila: Principal at two thousand four hundred dollars per annum, special teacher at two thousand dollars per annum.

Agricultural School, Negros: Superintendent at three thousand dollars per annum,

special teacher at one thousand six hundred dollars per annum.

Transportation, Bureau of Public Instruction, nineteen hundred and three: For the actual and necessary traveling expenses of the General Superintendent, division superintendents, employees of the Bureau, and of teachers from the United States to their stations, five thousand dollars.

Transportation, Bureau of Public Instruction, nineteen hundred and one: For actual and necessary traveling expenses of the General Superintendent, division superintendents, and employees of the Bureau and teachers from the United States to their station, during the fiscal year nineteen hundred and one, two hundred dollars.

School furniture and supplies, Bureau of Public Instruction, nineteen hundred and three: For school furniture, school books, and supplies, including transportation, expenses of storage and packing, and shipment of the same, twenty-five thousand dollars.

School furniture and supplies, Bureau of Public Instruction, nineteen hundred and one: For school furniture, school books, and supplies, including transportation of the same,

during the fiscal year nineteen hundred and one, five hundred dollars.

School furniture and supplies, Bureau of Public Instruction, nineteen hundred and two: For school furniture, school books, and supplies, including transportation and storage of the same during the fiscal year nineteen hundred and two, the funds having already been appropriated for this purpose, but having been erroneously turned back into the Treasury and rendered unavailable for withdrawal, one hundred and sixteen thousand six hundred and eighty-six dollars and fifty-seven cents.

Contingent expenses, Bureau of Public Instruction, nineteen hundred and three: For con-

tingent expenses, including the salaries and expenses of the Superior Advisory Board, office supplies, stationery for the General Superintendent and division superintendents, not to exceed one thousand dollars, rent of buildings and storehouses, maintenance of pupils at Industrial School, Benguet, per diems of five dollars for the officer in charge of the Nautical School in lieu of all expenses, except cost of official transportation, and to compensate him for all commutations and allowances from which he is excluded as an officer of the Navy by reason of his detail for civil duty; cost of transportation herein provided being construed to include subsistence when the same is included in transportation by commercial steamship lines; and for other incidental expenses, three thousand three hundred and fifty dollars.

In all, for the Bureau of Public Instruction, four hundred and sixty-three thousand

three hundred and six dollars and fifty-seven cents.

The detail or assignment of any teacher to perform clerical duties in any branch or

division of the Bureau of Public Instruction is hereby prohibited.

No night school shall be maintained either in the city of Manila or elsewhere at the public expense in which the average attendance is not at least twenty-five pupils over the age of fourteen years.

#### BUREAU OF PUBLIC PRINTING.

Salaries and wages, Bureau of Public Printing, nineteen hundred and three: Public Printer at three thousand five hundred dollars per annum, one clerk class four, four clerks class five, four clerks class six, five clerks class seven, one clerk class eight, two clerks class nine, two watchmen Class D, two employees at one hundred and fifty dollars per annum each, and for temporary, clerical, technical, and professional employees, skilled and unskilled laborers, and carpenters, masons, and so forth, not to exceed twenty-four thousand one hundred and nine dollars, and for contingent work, night work, and overtime pay, not to exceed five thousand dollars, thirty-seven

thousand six hundred and seventy-one dollars and fifty cents.

Transportation, Bureau of Public Printing, nineteen hundred and three: For lighterage and land transportation of material and supplies from the United States, and transfer of supplies now in rented warehouses to main building, two thousand dollars.

Conlingent expenses, Bureau of Public Printing, nineteen hundred and three: For contingent expenses, including material, supplies, rents, repairs to machinery, stationery, furniture, office equipment, and hire of vehicles for employees on official business when such vehicles can not be provided by the Insular Purchasing Agent, not to exceed one hundred and fifty dollars, and for other incidental expenses, twenty-two thousand seven hundred and twelve dollars.

In all, for the Bureau of Public Printing, sixty-two thousand three hundred and

eighty-three dollars and fifty cents.

The following Bureaus are authorized to order from the Bureau of Public Printing such printing and binding as may be approved by the Civil Governor or by the head of the Executive Department to which they respectively belong, not exceeding in cost the amounts set opposite the names of the respective Bureaus:

United States Philippine Commission, three thousand dollars;

Executive Bureau, five hundred dollars;

Philippine Civil Service Board, two hundred dollars;

Bureau of the Insular Purchasing Agent, one thousand dollars;

Board of Health for the Philippines, two thousand five hundred dollars;

Quarantine Service, two hundred dollars;

Forestry Bureau, four hundred and fifty dollars;

Mining Bureau, two hundred and fifty dollars:

Philippine Weather Bureau, one thousand dollars; Bureau of Public Lands, twenty-five dollars;

Bureau of Agriculture, three hundred dollars;

Bureau of Non-Christian Tribes, fifty dollars;

Bureau of Government Laboratories, five hundred dollars;

Philippine Civil Hospital, seventy-five dollars;

Bureau of Post-Offices, one thousand five hundred dollars;

Signal Service, three hundred dollars;

Philippines Constabulary, three thousand dollars;

Bureau of Prisons, one hundred dollars;

Office of the Captain of the Port, two hundred dollars;

Bureau of Coast Guard and Transportation, two hundred dollars; Bureau of Coast and Geodetic Survey, two hundred and fifty dollars;

Bureau of the Insular Treasurer, eighteen thousand dollars;

Bureau of the Insular Auditor, seven hundred and fifty dollars;

Bureau of Customs and Immigration, four thousand five hundred dollars;

Bureau of Internal Revenue, five hundred and twenty dollars;

Bureau of Justice, three hundred dollars;

Insular Cold Storage and Ice Plant, eight hundred dollars; Bureau of Public Instruction, two hundred and fifty dollars;

Bureau of Architecture and Construction of Public Buildings, one hundred and fifty dollars:

Bureau of Archives, one hundred dollars;

Bureau of Statistics, one hundred and fifty dollars;

Philippine Museum, forty dollars;

City of Manila, three thousand six hundred and fifty dollars.

#### BUREAU OF ARCHITECTURE AND CONSTRUCTION OF PUBLIC BUILDINGS.

Salaries and wages, Bureau of Architecture and Construction of Public Buildings, nincteen hundred and three: Chief of Bureau at four thousand dollars per annum, Superintendent of Construction class six, two clerks class seven, five clerks class eight, three clerks class nine, two clerks Class G, three clerks Class H, one employee at two hundred and ten dollars per annum, one employee at one hundred and fifty dollars per annum, five thousand four hundred and seventy dollars.

Transportation, Bureau of Architecture and Construction of Public Buildings, nineten hundred and three: For the actual and necessary traveling expenses of officers and employees and for the hire of vehicles on official business in Manila when the same can not be furnished by the Insular Purchasing Agent, one hundred and fifty dollars.

Maintenance of public buildings, Bureau of Architecture and Construction of Public Buildings, nineteen hundred and three: For maintenance, repairs, and construction of the following public buildings, not exceeding in cost the amounts set opposite the names of the respective buildings:

Government Laboratory, ten thousand two hundred dollars;

Treasury vaults, sixteen thousand four hundred dollars; Central Exposition Building, four thousand dollars;

Building for the Insular Cold Storage and Ice Plant, thirteen thousand eight hundred dollars;

Custom-House, seventy-eight thousand one hundred and one dollars and thirty-two cents;

Casemates in the city wall for the Constabulary and buildings for the Constabulary, two thousand one hundred dollars;

Buildings for the Bureau of Agriculture, one thousand four hundred and fifty dollars:

Semaphore signal station for Captain of the Port, eight hundred dollars;

Repairs to furniture and buildings, Malacañan Palace, one thousand one hundred and fifty dollars;

Storeroom and offices for the Bureau of Architecture and Construction of Public Buildings, eight thousand dollars;

Storehouse and testing rooms, for Forestry Bureau, three hundred dollars;

Shed for warehouse for Insular Purchasing Agent, four hundred dollars; Extension to Sanitarium at Benguet, including construction of roads and dam, four thousand five hundred dollars;

Storehouse for Bureau of Public Instruction, one hundred dollars;

Philippine Civil Hospital, one thousand one hundred dollars;

Intendencia Building, one hundred and thirty dollars;
Buildings for Board of Health, two thousand five hundred and twenty-five dollars;
Building supplies and skilled and unskilled laborers for small jobs, twenty-seven thousand dollars.

In all, for maintenance, repairs, and construction of public buildings, one hundred and seventy-two thousand and fifty-six dollars and thirty-two cents.

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Contingent expenses, Bureau of Architecture and Construction of Public Buildings, nineteen hundred and three: For contingent expenses, including office supplies, books, drawing instruments, advertising, and other incidental expenses, one thousand and fifty dollars.

In all, for the Bureau of Architecture and Construction of Public Buildings, one hundred and seventy-eight thousand seven hundred and twenty-six dollars and

thirty-two cents.

#### BUREAU OF ARCHIVES.

Salaries and wages, Bureau of Archives, nineteen hundred and three: Chief of Bureau at two thousand five hundred dollars per annum, one clerk class seven, two clerks class nine, two clerks Class F, two clerks Class H, one clerk Class I, three clerks Class J, two employees at one hundred and fifty dollars per annum each, two thousand three hundred and seventy-five dollars.

Contingent expenses, Bureau of Archives, nineteen hundred and three: For contingent expenses, including furniture, office supplies, and other incidental expenses, one

hundred dollars.

In all, for the Bureau of Archives, two thousand four hundred and seventy-five dollars.

#### BUREAU OF STATISTICS.

Salaries and wages, Bureau of Statistics, nineteen hundred and three: One clerk class eight, one employee at one hundred and fifty dollars per annum, three hundred and eighty-seven dollars and fifty cents.

Contingent expenses, Bureau of Statistics, nineteen hundred and three: For contingent expenses, including furniture, office supplies, and other incidental expenses, two hun-

In all, for the Bureau of Statistics, five hundred and eighty-seven dollars and fifty

#### PHILIPPINE MUSEUM.

Salaries and wages, Philippine Museum, nineteen hundred and three: One clerk class eight, three hundred and fifty dollars.

Contingent expenses, Philippine Museum, nineteen hundred and three: For contingent expenses, including expense of collecting objects illustrating the ethnology, natural history, and commerce of the Philippine Islands, caring for and preserving these objects, and other incidental expenses, one thousand nine hundred and sixty dollars. In all, for the Philippine Museum, two thousand three hundred and ten dollars.

## AMERICAN CIRCULATING LIBRARY OF MANILA.

Salaries and wages, American Circulating Library of Manila, nineteen hundred and three: Librarian at one thousand two hundred dollars per annum, three hundred

Contingent expenses, American Circulating Library of Manila, nineteen hundred and three: For rent of library building at one hundred dollars per month, three hundred dollare.

In all, for the American Circulating Library of Manila, six hundred dollars.

#### SUPERINTENDENT OF THE INTENDENCIA BUILDING.

Salaries and wages, superintendent of the Intendencia Building, nineteen hundred and three: Superintendent at two hundred and fifty dollars per annum, one employee at one hundred and fifty dollars per annum, six laborers at one hundred and twenty dollars per annum each, two hundred and eighty dollars.

Contingent expenses, superintendent of the Intendencia Building, nineteen hundred and three: For contingent expenses, including purchase of supplies, additional electric installation, and other incidental expenses, four hundred and fifty-five dollars.

In all, for the superintendent of the Intendencia Building, seven hundred and thirty-five dollars.

#### DISTRICT COMMANDER, ISABELA DE BASILAN.

Salaries and wages, district commander, Isabela de Basilan, nineteen hundred and three: One clerk Class D, one clerk at one hundred and eighty dollars per annum, one launch captain at one thousand two hundred dollars per annum, one boatswain

and one chief engineer at four hundred and eighty dollars per annum each, one assistant engineer at three hundred and sixty dollars per annum, one quartermaster at one hundred and fifty dollars per annum, three firemen at one hundred and eighty dollars per annum each, four sailors at one hundred and twenty dollars per annum each, one thousand one hundred and seventeen dollars and fifty cents.

Contingent expenses, district commander, Isabela de Basilan, nineteen hundred and three: For contingent expenses, including rations of captain and crew of the launch "Basilan," rent, repairs, supplies, coal for launch "Basilan," repairs to bridge between Isabela and Tabuc, not to exceed one thousand dollars, and other incidental expenses, one thousand nine hundred forty-six dollars and fifty cents.

In all, for the district commander, Isabela de Basilan, three thousand and sixty-

four dollars.

## DISTRICT COMMANDER, POLLOC, MINDANAO.

Salaries and wages, district commander, Polloc, Mindanao, nineteen hundred and three: One clerk at one hundred and eighty dollars per annum, one medical officer at one hundred and eighty dollars per annum, one teacher at one hundred and eight dollars per annum, one teacher at ninety dollars per annum, one hundred and thirty-nine dollars and fifty cents.

Contingent expenses, district commander, Polloc, Mindanao, nineteen hundred and three: For contingent expenses, including lighting of offices, subsistence of prisoners, and other incidental expenses, seventy-eight dollars.

In all, for the district commander of Polloc, Mindanao, two hundred and seventeen dollars and fifty cents.

#### PROVINCIAL GOVERNMENT OF BENGUET.

For salaries and wages and for general provincial expenses, including the repair of the road from Naguilian to Baguio, not to exceed seven hundred and fifty dollars, two thousand five hundred and thirteen dollars and fifty cents.

#### PROVINCIAL GOVERNMENT OF LEPANTO-BONTOC.

For salaries and wages authorized by Act Numbered Four hundred and ten organizing the provincial government of Lepanto-Bontoc, and for general provincial expenses, two thousand five hundred dollars.

## PROVINCIAL GOVERNMENT OF NUEVA VIZCAYA.

For salaries and wages authorized by Acts Numbered Three hundred and thirtyseven and Three hundred and eighty-eight and for general provincial expenses, one thousand eight hundred dollars.

## CHIEF QUARTERMASTER, DIVISION OF THE PHILIPPINES.

Pay of interpreters, Chief Quartermaster, Division of the Philippines, nine hundred and three: For the pay of interpreters in unorganized territory on civil business, one

thousand nine hundred and forty-five dollars.

Contingent expenses, Chief Quartermaster, Division of the Philippines, nineteen hundred and three: For subsidies authorized by the Bates Treaty, at four hundred and twelve dollars and fifty cents per month, salary of the United States representative at Cagayan de Jolo, at thirty-two dollars and fifty cents per month, construction of wharf at Iligan not to exceed four thousand seven hundred and fifty dollars, repairing wharf at Siassi not to exceed four hundred dollars, repairing schoolhouse at Puerta Princesa not to exceed two hundred and seventy dollars and seventy-five cents, construction of wharves at Jolo and Parang-Parang, including the hire of draftsmen, divers and other incidental expenses in the above work not to exceed twenty thousand five hundred dollars local currency, fifteen thousand seven hundred and fifty-five dollars.

The amount appropriated in Act Numbered Three hundred and eleven, under the head of "Contingent expenses, Chief Quartermaster, Division of the Philippines, nineteen hundred and two," is hereby made available for the construction and repair of the roads mentioned in that appropriation and of the roads mentioned in Acts Numbered Three hundred and eighty-nine and Four hundred and fifteen amending

such appropriation, during the fiscal year nineteen hundred and three.

In all, for the Chief Quartermaster, Division of the Philippines, seventeen thousand Digitized by GOOGIC seven hundred dollars.

#### MISCELLANEOUS.

The following sums, or so much thereof as may be found to be due on settlement of the respective claims by the Auditor, are hereby appropriated for the purposes specified:

For Prudencia Garcia, governor of Surigao, for compensation at the rate of one hundred dollars local currency per month for services rendered at Surigao under the direction of the military authorities, from February nineteenth, nineteen hundred and one, to May fifteenth, nineteen hundred and one, one hundred and thirty dollars.

Insular salary and expense fund, nineteen hundred and three: For the payment of sal-

Insular salary and expense fund, nineteen hundred and three: For the payment of salaries and expenses of civil officials which are properly chargeable to insular funds and not otherwise specifically provided for, including half salary and traveling expenses

of employees from the United States to Manila, five thousand dollars.

Insular salary and expense fund, nineteen hundred and two: For the payment of salaries and expenses of civil officials which are properly chargeable to insular funds and not otherwise specifically provided for, including half salary and traveling expenses of employees from the United States to Manila during the fiscal year nineteen hundred and two, five thousand dollars.

The provisions of section one (b) of Act Numbered Three hundred and thirty-eight are hereby made retroactive in effect so as to entitle all employees who entered the Philippine Civil Service after January twenty-sixth, nineteen hundred and one, to the reimbursement therein provided, and the appropriation last above named is hereby

made available for the payment of such reimbursement.

There is hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, a sum sufficient for the payment of claims for refunds on coal imported into the Philippine Islands used for fuel on board of steam vessels in accordance with the provisions of section two hundred and twenty-four of Act Numbered Three hundred and fifty-five.

## CITY OF MANILA.

Salaries and wages, Municipal Board, city of Manila, nineteen hundred and three: Three members at four thousand five hundred dollars per annum each, one secretary at three thousand dollars per annum, one disbursing officer at two thousand five hundred dollars per annum, two clerks class six, four clerks class seven, one clerk class eight, five clerks class nine, one clerk class ten, two clerks Class A, four employees at one hundred and twenty dollars per annum each, secretary of the Advisory Board at one thousand four hundred dollars per annum, fees of the Advisory Board, not to exceed three hundred and thirty dollars, ten thousand six hundred dollars.

Salaries and wages, Municipal Board, city of Manila, nineteen hundred and two: For the salary of the acting secretary of the Advisory Board from August twelfth to September sixth, nineteen hundred and one, at one thousand four hundred dollars per

annum, ninety-seven dollars and twenty-two cents.

Contingent expenses, Municipal Board, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, stationery, coolie hire, care of civil prisoners, music for the Luneta, and for the hire of vehicles on official business in the city of Manila when such vehicles can not be furnished by the Insular Purchasing Agent, not to exceed twenty dollars, ten thousand four hundred and twenty

dollars.

Salaries and wages, Department of Engineering and Public Works, city of Manila, nineteen hundred and three: Assistant City Engineer at two thousand five hundred dollars per annum, Superintendent of Streets at two thousand five hundred dollars per annum, Superintendent of Buildings and Illumination at two thousand five hundred dollars per annum, two second assistant engineers class six, one assistant superintendent of streets class six, one chief engineer at pumping station class six, one chief inspector of streets class six, one employee class six, two employees class seven, five employees class seven, five employees class A, five employees class Ine, two employees class ten, four employees Class A, five employees Class C, twelve employees Class D, one employee Class E, two employees Class I, four employees Class J, one employees class H, sixteen employees Class I, four employees Class J, one employee at one hundred and twenty dollars per annum, emergency employees Class G, six employees Class I, unclassified employees in streets, parks, rock quarry, disposal of garbage, launch crews, transportation, cemeteries, pumping station, shops, reservoir, municipal and public buildings, and coal piles, not to exceed sixty-three thousand three hundred and thirty-two dollars and fifty cents, eighty-two thousand eight hundred and thirty-two dollars and fifty cents, eighty-two thousand eight hundred and thirty-two dollars and fifty cents.

Salaries and wages, Department of Engineering and Public Works, city of Manila, nineteen hundred and two: One employee Class A, from October first to October thirtieth, nineteen hundred and one, one employee Class D, from April twenty-first to June thirtieth, nineteen hundred and two, and for half salaries of employees of the city of Manila while en route from San Francisco to Manila, three hundred and fifty-five

Maintenance and repairs, Department of Engineering and Public Works, city of Manila, nineteen hundred and three: For repairs to city bridges, purchase and transportation of road material, purchase of forage for horses and animals, repairs to drains and sewers, repairs to city stables and corrals, purchase of coal for crematory, quarry, launch, and so forth, purchase of tools, hose, and miscellaneous supplies, repairs to harness, carts, wagons, launch, and so forth, purchase of material for shoeing horses and mules, maintenance and repairs of public grounds and parks, expense of removal of rock crusher, improving Calle Iris, repairs on Santolan Road, repairs to markets and municipal buildings, supplies, cleaning and care of municipal and public buildings, maintenance of electric-light service at harbor, on streets, and in municipal and public buildings, materials for, repairs and increase to, electrical service, petroleum for lights in public and municipal buildings, expenses in the operation and repair of the pumping station, pipe line, and reservoir, increasing and maintaining the city water service and distribution system, purchase of coal, forage, and general supplies for the water system, alteration and repairs to the Arrangue Market, labor and material for repairs to the Bridge of Spain, completion of the city pound, repairs to the Santa Cruz fire station, completion of city shops on Calle Arroceros, construction of school buildings, purchase of stone crushers, hire of bulls, carts, and drivers for street work, supplies and materials for cemeteries, ninety thousand four hundred and four dollars.

Maintenance and repairs, Department of Engineering and Public Works, city of Manila, nineteen hundred and two: For maintenance and repairs, including steel work on the Santa Cruz Bridge and material and repairs for the Bridge of Spain, four thousand

six hundred and six dollars and fifty cents.

Contingent expenses, Department of Engineering and Public Works, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, burial of pauper dead, rent of municipal and public buildings, market sites, and so forth, rent of sites, settlement of claims, and clearing of grounds for improvements, and for hire of yehicles in Manila on official business when the same can not be furnished by the Insular Purchasing Agent, not to exceed six hundred and fifty dollars, labor and material for making map of the city of Manila, and per diems of five dollars for the City Engineer in lieu of all expenses, except cost of official transportation, and to compensate him for all commutations and allowances from which he is excluded as an officer of the Army by reason of his detail for civil duty; cost of transportation herein provided being construed to include subsistence when the same is included in transportation by commercial steamship lines; and for other incidental expenses, fourteen thousand seven hundred and sixty-eight dollars.

Contingent expenses, Department of Engineering and Public Works, city of Manila, nineteen hundred and two: For expenses of employees on transports from the United States, and per diems of five dollars from May twenty-sixth to June thirtieth, nine-teen hundred and two, for the City Engineer, in lieu of all expenses, except cost of official transportation, and to compensate him for all commutations and allowances from which he is excluded as an officer of the Army by reason of his detail for civil duty, cost of transportation herein provided being construed to include subsistence when the same is included in transportation by commercial steamship lines, two

hundred and thirty dollars.

Salaries and wages, Department of Assessments and Collections, city of Manila, nineteen hundred and three: City Assessor and Collector at four thousand dollars per annum, Chief Deputy Assessor at three thousand dollars per annum, Chief Deputy Collector at three thousand dollars per annum, one clerk class five, one clerk class six, three clerks class seven, one clerk at one thousand five hundred dollars per annum, six clerks class eight, nine clerks class nine, one clerk class ten, one clerk Class A, three clerks Class C, four clerks Class G, ten clerks Class I, twenty clerks Class J, thirtyseven employees at one hundred and fifty dollars per annum each, six employees at one hundred and twenty dollars per annum each, and for the employment of emergency clerks in the assessment of taxable real estate in the city of Manila, for the issuance of certificates of registration, and for the preparation of tax rolls and delinquent rolls of real-estate taxpayers, not to exceed six thousand one hundred and forty-two dollars and fifty cents, twenty thousand nine hundred and twenty dollars.

Contingent expenses, Department of Assessments and Collections, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, coolie hire, repairs to office furniture, advertising, and for the hire of vehicles in the city of

Manila on official business when the same can not be furnished by the Insular Purchasing Agent, not to exceed one hundred and eighty dollars, one thousand nine

hundred and nine dollars.

Salaries and wages, Fire Department, city of Manila, nineteen hundred and three: Chief at three thousand dollars per annum, Deputy Chief at one thousand eight hundred dollars per annum, one electrician class six, one chief engineer at one thousand five hundred dollars per annum, one clerk class nine, six captains class nine, two lieutenants Class A, four lieutenants Class D, four engineers Class D, three drivers Class J, thirty-one pipemen at one hundred and eighty dollars per annum each, eleven truckmen at one hundred and eighty dollars per annum each, and the following temporary employees: One clerk class nine, two engineers class nine, two linemen class ten, six drivers Class A, twenty-six employees Class A, fourteen thousand nine hundred and ninety-five dollars.

Equipment, Fire Department, city of Manila, nineteen hundred and three: For equipment for fire apparatus and for firemen and for repairs and maintenance of apparatus,

one thousand two hundred and fifty dollars.

Contingent expenses, Fire Department, city of Manila, nineteen hundred and three: For contingent expenses, including supplies, forage for horses, hire of vehicles in the city of Manila on official business when the same can not be furnished by the Insular Purchasing Agent, not to exceed twenty dollars, and other incidental expenses, two

thousand seven hundred and fifty dollars.

Salaries and wages, Law Department, city of Manila, nineteen hundred and three: City Attorney at three thousand five hundred dollars per annum, Assistant City Attorney at two thousand five hundred dollars per annum, Prosecuting Attorney at three thousand five hundred dollars per annum, First Assistant Prosecuting Attorney at two thousand five hundred dollars per annum, Second Assistant Prosecuting Attorney at two thousand two hundred and fifty dollars per annum, Third Assistant Prosecuting Attorney at two thousand dollars per annum, two judges of municipal courts at three thousand dollars per annum each, Sheriff at three thousand dollars per annum, two deputy sheriffs at one thousand two hundred dollars per annum each, two deputy sheriffs at seven hundred and twenty dollars per annum each, two deputy sheriffs at two hundred and forty dollars per annum each, two deputy sheriffs at one hundred and eighty dollars per annum each, two justices of the peace at one thousand dollars per annum each, two clerks, municipal courts, at one thousand dollars per annum each, two deputy clerks, municipal courts, at one thousand dollars per annum each, two deputy clerks of municipal courts at six hundred dollars per annum each, two clerks of justice of the peace courts at three hundred dollars per annum each, two clerks of justice of the peace courts at one hundred and twenty dollars per annum each, three employees class six, one employee at one thousand five hundred dollars per annum, four employees class eight, five employees class nine, one employee Class C, one employee Class D, one employee Class J, eleven employees at one hundred and twenty dollars per annum each, fourteen thousand eight hundred and thirty-seven dollars and fifty cents.

Contingent expenses, Law Department, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, stationery, advertising, assessors' fees in Courts of First Instance of Manila, interpreters' fees in the Courts of First Instance of Manila, not to exceed seventy-five dollars, interpreters' fees in municipal courts not to exceed fifty dollars, court costs, hire of vehicles in Manila on official business when such transportation can not be secured from the Insular Purchasing Agent not to exceed one hundred and fifty dollars, and for other incidental expenses, two thousand six hundred and seventy-four dollars.

Salaries and wages, Department of Police, city of Manila, nineteen hundred and three: Chief of Police at three thousand five hundred dollars per annum, one Inspector and Assistant Chief of Police at two thousand five hundred dollars per annum, one Assistant Inspector at two thousand dollars per annum, one Chief of Secret Service at three thousand dollars per annum, one surgeon at one thousand eight hundred dollars per annum, one assistant surgeon at one thousand two hundred dollars per annum, one clerk class six, five clerks class eight, four clerks class nine, two clerks Class A, seven clerks Class D, three employees at one hundred and twenty dollars per annum each, and for salaries and wages of captains, lieutenants, sergeants, roundsmen, patrolmen, detectives, crew of launch for River and Harbor Police, and laborers at the public pound, not to exceed one hundred and twenty-seven thousand three hundred and forty-seven dollars and fifty cents, and for salaries of special policemen during the cholera epidemic not to exceed ten thousand dollars, one hundred and forty-five thousand eight hundred and thirty-seven dollars and fifty cents.

Salaries and wages, Department of Police, city of Manila, nineteen hundred and two: For laborers in the public pound during the months of May and June, for unpaid

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salary of one patrolman during the month of August, nineteen hundred and one, and for salaries of special police employed during the cholera epidemic, ten thousand

seven hundred and twelve dollars and fifty cents.

of the city of Manila during the cholera epidemic during the fiscal year nineteen hundred and two is hereby authorized, anything in Act Numbered One hundred and forty-eight to the contrary notwithstanding.

The payment of extra compensation to teachers for services as special policemen

Equipment, Department of Police, city of Manila, nineteen hundred and three: For equipment of police force, including horses, harness, and wagons, one thousand five hun-

dred and thirty dollars.

Equipment, Department of Police, city of Manila, nineteen hundred and two: For equipment of police force during the fiscal year nineteen hundred and two, including the purchase of horses and equipment, seven hundred and eighty-two dollars and fifty

Contingent expenses, Department of Police, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, subsistence of prisoners, forage for horses and for the public pound, transportation, hire of vehicles in Manila on official business when the same can not be furnished by the Insular Purchasing Agent, not to exceed one thousand two hundred dollars, coal, repairs, supplies for River and Harbor Police launch, and for a secret-service fund not to exceed six hundred dollars, five thousand one hundred and fifty dollars.

Contingent expenses, Department of Police, city of Manila, nineteen hundred and two: For contingent expenses, including office supplies, hire of vehicles in Manila on official business when the same could not be furnished by the Insular Purchasing Agent, and other incidental expenses, one thousand four hundred eighty-eight dollars.

Saluries and wages, Department of City Schools, city of Manila, nineteen hundred and three: One clerk class seven, two clerks class nine, one clerk Class (i, one employee at one hundred and twenty dollars per annum, and salaries and wages of teachers and employees in night schools and native teachers in the city of Manila, not to exceed twenty-five thousand two hundred and three dollars, twenty-six thousand three hundred and thirty-eight dollars.

Contingent expenses, Department of City Schools, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, stationery, and other inci-

dental expenses, seven hundred and seventy-five dollars.

In all, for the city of Manila, four hundred and sixty-six thousand two hundred and sixty-two dollars and twenty-two cents.

Total of appropriations for all purposes, two million eight hundred and twenty-

three thousand seven hundred and five dollars and twenty-eight cents, in money of the United States, or so much thereof as may be necessary. SEC. 2. The appropriations herein made shall be withdrawn from the Treasury in

local currency at the ratio authorized at the time of such withdrawal, and so dis-

bursed.

SEC. 3. All balances to the credit of appropriations prior to this Act on the books of the Auditor and available for withdrawal are hereby made available for withdrawal in local currency at the authorized rate at the time of such withdrawal. except such appropriations as may have been made payable in United States currency, and all available local currency heretofore appropriated and in the hands of disbursing officers shall be available for disbursement at the authorized ratio at the time of payment. Nothing in this paragraph shall be construed as authorizing the payment of any amount in local currency in excess of the amount originally made payable in such local currency for a specific purpose by the Act appropriating the money for the payment thereof.

No moneys appropriated by this Act are available for withdrawal in other than local currency. In any case where it appears to the satisfaction of the Secretary of Finance and Justice that any obligation of the Philippine Government entered into by contract, or otherwise, is legally payable only in United States currency, and the appropriation available therefor is in local currency, the Secretary of Finance and Justice may authorize the Treasurer of the Archipelago to transfer to the proper disbursing officer the amount of United States currency required for said payment in exchange for the equivalent amount of local currency at the authorized rate of exchange at the time such exchange is made. Notice of such exchange with the authority therefor shall be given forthwith to the Auditor by the Treasurer and disbursing officer concerned.

No contract or obligation of the Insular Government entered into by the head of any Department, Bureau, or Office shall hereafter be made payable only in United States currency, but may be made payable in United States currency or its equivalent in local currency, at the ratio authorized by the Civil Governor at the time of

payment, at the option of the Government.

SEC. 4. There is hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, a sum sufficient to return to the Sultan of Jolo, the Sultan Hadjee Md. and Joo Hai, the amounts collected from them for duties on goods consigned to them by the steamer "Nam Yong" arriving at Jolo on February seventh, nineteen hundred and two.

SEC. 5. The provincial treasurer of the Province of Sorgoson is hereby authorized to pay out of provincial funds the sum of two hundred and twenty-five dollars local currency for hire of the launch "Regineta" for three days during the fiscal year nineteen hundred and two for the purpose of enabling the governor of said province

to visit certain municipalities of the province.

The provincial treasurer of the Province of Tayabas is hereby authorized to pay Captain H. H. Bandholtz, United States Army, governor of Tayabas, a per diem of five dollars out of provincial funds, in lieu of all expenses, except cost of official transportation, and to compensate him for all commutations and allowances from which he is excluded as an officer of the Army by reason of his detail for civil duty; the cost of transportation herein provided for being construed to include subsistence when the same is included in transportation by commercial steamship lines.

The provincial treasurer of the Province of Cebu is hereby authorized to pay out of provincial funds commutations of quarters at the Army rate to Lieutenant F. S. Young, from June first, nineteen hundred and one, to June thirtieth, nineteen hundred and one, and from August first, nineteen hundred and one, to the time he was relieved from his detail for duty in connection with the provincial affairs of Cebu.

The provincial treasurer of the Province of Cebu is hereby authorized to reimburse

The provincial treasurer of the Province of Cebu is hereby authorized to reimburse Lieutenant F. S. Young, late treasurer of the Province of Cebu, with the difference, not exceeding the sum of eighty-nine dollars local currency, between an amount of funds in the hands of his authorized deputy at El Pardo, in said province, when the building in which the funds were kept was destroyed by the United States troops in September, nineteen hundred and one, and the amount realized from the burnt silver recovered.

SEC. 6. The public good requiring the speedy enactment of this appropriation bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws,"

passed September twenty-sixth, nineteen hundred.
SEC. 7. This Act shall take effect on its passage.

Enacted, July 14, 1902.

## [No. 431.]

AN ACT providing for the incorporation of the barrio of Salinas, now a part of the municipality of Sariaya, Province of Tayabas, into the municipality of Lucena.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The barrio of Salinas, now forming a part of the municipality of Sariaya, Province of Tayabas, is hereby separated from said municipality and is incorporated as a barrio of the municipality of Lucena, in the same province.

SEC. 2. All moneys that have heretofore been collected for municipal purposes in the said barrio of Salinas shall belong to the treasury of the municipality of Sariaya, and all moneys that shall accrue from taxes hereafter collected in said barrio, whether assessed before the passage of this Act or subsequently, shall belong to the treasury of the municipality of Lucena.

of the municipality of Lucena.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September 1.

tember twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, July 22, 1902.

## [No. 432.]

AN ACT removing the political disabilities of Pedro Pastor and authorizing payment for the service heretofore rendered by him as clerk of the Court of First Instance in the province of Batangas.

By authority of the United States, be it enacted by the Philippine Commission, that: SECTION 1. The political disabilities of Pedro Pastor, of the municipality of Batangas, in the Province of Batangas, are hereby removed, and he is authorized to take the civil-service examination without taking the oath prescribed in the application for a civil-service examination, and he is hereby made eligible for appointment to civil office upon passing the civil-service examination and upon taking the oath of

office, notwithstanding his prior disqualification.

SEC. 2. The disbursing officer of the Bureau of Justice is hereby authorized to pay to said Pedro Pastor the salary pertaining to the office of the clerk of the Court of First Instance for the Province of Batangas during the time in which he has been performing the duties of that office, notwithstanding the fact that he was not eligible for appointment at the time he commenced performing such service.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 4. This act shall take effect on its passage.

Enacted, July 22, 1902.

## [No. 433.]

AN ACT changing the name of the municipality of Nagaba, in the Province of Iloilo, to that of Jordan.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Upon the application of the Municipal Council of the municipality of Nagaba, in the Province of Iloilo, the name of said municipality is changed from

Nagaba to Jordan.

Sec. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, July 22, 1902.

## [No. 434.]

AN ACT extending the time for the payment of the land tax and of the cedula tax for the year nineteen hundred and two.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Whereas, owing to the severe epidemic of cholera, it has been rendered impossible to collect the land tax and the cedula tax for the year nineteen hundred and two by the thirty-first of July, as required by Act Numbered Three hundred and seventy-seven amending Acts Numbered Eighty-three and One hundred and thirty-three, the time for the payment without penalty of the land tax for the year nineteen hundred and two is hereby extended until October first, nineteen hundred and two, and the time for the payment without penalty of the cedula tax for the year nineteen hundred and two is hereby extended until November first, nineteen hundred and two, anything in previous Acts to the contrary notwithstanding: Provided, however, That this Act shall not apply to the city of Manila.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, July 22, 1902.

## [No. 435.]

AN ACT providing that officials and employees of the provincial government of Samar shall not come within the provisions of the Civil Service Act until March first, nineteen hundred and three.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The provisions of "The Provincial Government Act" and its amendments placing certain officials and employees of provincial governments under the provisions of the Civil Service Act after March first, nineteen hundred and two, shall

not apply to the officials and employees of the provincial government of Samar until

March first, nineteen hundred and three.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, July 23, 1902.

## [No. 436.]

AN ACT amending act numbered three hundred and forty-one, annexing certain territory to the city of Manila, we as to provide for the valuation of real estate in the annexed territory, and prescribing the time and method of completing such valuation and collection of taxes.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. Act Numbered Three hundred and forty-one, whereby new boundaries are fixed for the city of Manila, is hereby amended by renumbering sections five and six of said Act, so that they shall be numbered respectively six and seven, and by

inserting a new section to be numbered section five and to read as follows:

"SEC. 5. The taxable real estate in the territory hereby annexed to the city of Manila shall be valued and listed, for the purposes of taxation, and the taxes thereon shall be assessed and collected in the manner provided in Act Numbered One hundred and eighty-three, incorporating the city of Manila, except as hereinafter provided:

"(a) Provided, That in making a list of all taxable real estate in the territory by this Act added to the city of Manila, the City Assessor and Collector may dispense with sworn statements made by the owners of the property:

"(b) And provided further, That a tax of one-half of one per centum, instead of a

tax of one per centum, on the assessed value of all real estate in the territory hereby added to the city of Manila subject to taxation, is hereby levied for the year nineteen hundred and one; and that the time within which payment may be made of taxes on real estate in the territory in this section referred to, without suffering the penalty for nonpayment, is extended to December first, nineteen hundred and two, in the case of such taxes for the years nineteen hundred and one and nineteen hundred and two, and that the lien upon the real estate in said territory for taxes levied for the years nineteen hundred and one and nineteen hundred and two shall attach

upon and after the twenty-fifth day of July, nineteen hundred and two:

"(c) And provided further, That the date when the City Assessor and Collector shall complete the listing and valuation of all the real estate within the territory in this section referred to is extended to the first day of August, nineteen hundred and two, so that such listing and valuation is required to be completed on or before

that date:

"(d) And provided further, That in the published notice informing the public that the list of real estate situated within the territory in this section referred to and the assessed value thereon has been completed and is on file, the date fixed on which the City Assessor and Collector will be in his office for the purpose of hearing complaints shall not be later than the fifteenth day of August, nineteen hundred and two:

"(e) And provided further, That the Board of Tax Appeals shall meet on the first

Monday of September, nineteen hundred and two, for the purpose of hearing all appeals duly transmitted to it relating to the listing and valuation of real estate in

the territory in this section referred to:

"(f) And provided further, That the assessment first made of the real estate in the territory in this section referred to shall continue in force so long, and only so long, as the assessment first made in the other districts of the city of Manila shall

"(g) And provided further, That the City Assessor and Collector shall deposit onehalf of all the taxes on real estate in the territory in this section referred to, for the year nineteen hundred and one, in the Insular Treasury to the credit of the Provincial Treasurer of the Province of Rizal for the general uses of that province, in accordance with the provisions of 'The Provincial Government Act,' and the remaining one-half thereof shall belong to the city of Manila, like all other taxes assessed in other parts of said city."

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited, in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws,"

passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, July 24, 1902.

[No. 437.]

AN ACT appropriating the sum of twenty-two thousand nine hundred and thirty-four dollars and forty-five cents, in money of the United States, or so much thereof as may be necessary, for certain expenses of the Insular Government during the fiscal year ending June thirtieth, nineteen hundred and three, and other designated periods.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The following sums, in money of the United States, or so much thereof as may be respectively necessary, are hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, for the purposes and objects herein named, for the fiscal year ending June thirtieth, nineteen hundred and three, and other designated periods:

### DEPARTMENT OF THE INTERIOR.

#### BOARD OF HEALTH FOR THE PHILIPPINES.

Installation of the pail system in the city of Manila, Board of Health for the Philippines, nineteen hundred and three: For the purchase of trucks, commodes, and other incidental expenses in connection with the installation of the pail system, thirteen thousand dollars.

The difference between the amount expended for the installation of the pail system in the city of Manila and the amount collected therefor from property owners and deposited in the Insular Treasury, shall be reimbursed to the Insular Government by the city of Manila, and when such reimbursement is fully made, all property, such as launches, barges, trucks, commodes, and so forth, purchased in carrying out the provisions of the appropriation, shall revert to and become the property of the city of Manila.

#### DEPARTMENT OF FINANCE AND JUSTICE.

#### BURRAU OF THE INSULAR COLD STORAGE AND ICE PLANT.

Salaries and wages, Bureau of the Insular Cold Storage and Ice Plant, nineteen hundred and three: For salaries and wages for the first quarter of the fiscal year nineteen hundred and three, as follows:

Water Transportation Department:

One overseer class eight, one assistant overseer Class A, one engineer Class F, one patron Class H, one assistant engineer Class H, six patrons Class I, one boatswain at two hundred and sixteen dollars per annum, two firemen at two hundred and sixteen dollars per annum each, six timoneros at one hundred and ninety-two dollars per annum each, sixteen sailors at one hundred and eighty dollars per annum each, twenty-four sailors at one hundred and sixty-eight dollars per annum each, three thousand five hundred and three dollars.

The Superintendent of the Insular Cold Storage and Ice Plant is hereby authorized, whenever it shall be found impracticable to obtain a qualified electrician to fill the position of electrician class seven, in the Engineering, Manufacturing, and Cold Storage Department, authorized in Act Numbered Four hundred and thirty, to employ, in lieu of the electrician class seven, one electrician Class D and one electrician Class E.

#### DEPARTMENT OF PUBLIC INSTRUCTION.

#### BUREAU OF PUBLIC PRINTING.

Contingent expenses, Bureau of Public Printing, nineteen hundred and three: For expenses in grading and laying out the grounds about the public printing building, including filling and sodding and the hire of laborers in the above work, one thousand four hundred and seventy-five dollars and twenty cents.

#### MISCELLANEOUS.

The following sum, or so much thereof as may be found to be due on settlement of

the claim by the Auditor, is hereby appropriated for the purpose specified:
For reimbursement to Captain John T. Knight, United States Army, for a payment for coal purchased in May, nineteen hundred, and erroneously paid by him out of

I mited States funds, four thousand nine hunded and fifty-six dollars and twenty-five :ents.

Total of appropriations for all purposes, twenty-two thousand nine hundred and Pairty-four dollars and forty-five cents, in money of the United States, or so much

. hereof as may be necessary.

SEC. 2. The appropriations herein made shall be withdrawn from the Treasury in ocal currency at the rate authorized at the time of such withdrawal, and so dispursed, except the amount appropriated under the head of miscellaneous expenses For reimbursement to Captain John T. Knight, United States Army, which shall be 1 isbursed in United States currency.

SEC. 3. The General Superintendent of Public Instruction is hereby authorized to expend out of the funds appropriated for "Contingent expenses, Bureau of Public I instruction, nineteen hunded and three," the sum of one thousand dollars local currency for the purpose of establishing and equipping in Bontoc, Province of Lepanto-Bontoc, a school for the instruction of Igorrotes in agricultural and other manual

work.

The provincial board of the Province of Surigao is hereby authorized to direct the Provincial treasurer of that province to pay compensation from provincial funds to Michael Luery, a public school-teacher, for services he has rendered as interpreter for that province from September first, nineteen hundred and one, to date, and hereafter as his services may be required from time to time by the province, at the rate of twenty-five dollars United States currency or its equivalent in local currency, per month, and the said Michael Luery is hereby authorized to accept such compensation from the province in addition to the salary he receives from the Insular Government as a public school-teacher: *Provided*, That his services as interpreter shall not in any way interfere with his work as a public school-teacher, and that the permission given him to act in this capacity may be at any time revoked by the General Superintendent of Public Instruction.

The funds appropriated in Act Numbered Four hundred and fifteen, under the head of "Contingent expenses, Chief Quartermaster, Division of the Philippines, nineteen hundred and two," are hereby made available for expenditure for the same purposes during the fiscal year nineteen hundred and three.

SEC. 4. The public good requiring the speedy enactment of this appropriation bill, the passage of the same is hereby expedited in accordance with section two of "An

Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

Sec. 5. This Act shall take effect on its passage.

Enacted, July 31, 1902.

## [No. 438.]

AN ACT providing for the incorporation of the barrio of Quilbay, now a part of the municipality of Guinayangan, Province of Tayabas, into the municipality of Ragay, Province of Ambos Camarines.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The barrio of Quilbay, now forming a part of the municipality of Guinayangan, Province of Tayabas, is hereby separated from said municipality and is incorporated as a barrio of the municipality of Ragay, Province of Ambos Camarines.

SEC. 2. All moneys that have heretofore been collected for municipal purposes in the said barrio of Quilbay shall belong to the treasury of the municipality of Guinayangan, and all moneys that shall accrue from taxes hereafter collected in said barrio, whether assessed before the passage of this Act or subsequently, shall belong to the treasury of the municipality of Ragay.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws,

September twenty-sixth, nineteen hundred.

Sec. 4. This Act shall take effect on its passage.

Enacted, July 31, 1902.

## [No. 439.]

AN ACT providing for the payment of lawyers appointed by the Supreme Court to examine candidates for admission to the bar.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. Each attorney hereafter appointed by the Supreme Court, under the provisions of section two of the Rules of the Supreme Court for the Examination of Candidates for Admission to the Practice of Law, to act as a member of any examination committee appointed as therein provided, shall be paid the sum of twenty dollars, United States currency, for his services on such committee in the examination of all candidates who may properly come before it for examination.

SEC. 2. This compensation shall be made by the disbursing officer of the Bureau

of Justice out of the appropriation for "Contingent expenses, Bureau of Justice." against which it is hereby made a proper charge, on presentation of a certificate of the clerk of the Supreme Court that such person was a member of such committee,

sched as such, and that the committee has nonsned us moors.

Sec. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section two of "An Act prescribing the same is hereby expedited in accordance with section the same is hereby expedited in accordance with section the same is hereby expedited in accordance with section the same is hereby expedited in accordance with section the same is hereby expedited in accordance with section the same is hereby expedited in accordance with section the same is hereby expedited in accordance with section the same is hereby expedited in accordance with section the same is hereby expedited in accordance with section the same is hereby expedited in accordance with section the same is hereby expedited in accordance with section the same is hereby expedited in accordan September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, August 4, 1902.

## [No. 440.]

AN ACT amending general orders numbered fifty-eight, office of the military governor, series of nineteen hundred, relating to criminal procedure, so as to allow the court under certain conditions to assign counsel who are not members of the bar to aid respondents in their defense.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section seventeen of General Orders Numbered Fifty-eight, issued from the Office of the United States Military Governor in the Philippine Islands on the twenty-third day of April, nineteen hundred, relating to criminal procedure, is

hereby amended by adding at the end thereof the following words:

"The counsel so employed or assigned must be a duly authorized member of the bar: Provided, nevertheless, That in provinces where duly authorized members of the bar are not available, the court may, in its discretion, admit or assign some person, resident in the province and of good repute for probity and ability, to act as counsel for the defendant, although the person so admitted or assigned be not a duly authorized member of the bar.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An act prescribing the order of procedure by the Commission in the enactment of laws,

September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, August 4, 1902.

#### [No. 441.]

AN ACT amending act numbered four hundred and twenty-two, organizing a provincial government in the province of Paragua, so as to provide that the duties of fiscal of that province shall be performed by the fiscal for the fourteenth judicial district.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. Section three of Act Numbered Four hundred and twenty-two, entitled "An Act providing for the organization of a provincial government in the Province of Paragua, and defining the limits of that province," is hereby amended by striking out therefrom the words: "and a provincial fiscal at a salary of one thousand dollars per year."

SEC. 2. The duties imposed by said Act Numbered Four hundred and twenty-two upon the provincial fiscal for the Province of Paragua shall be performed by the fiscal for the Fourteenth Judicial District, appointed in accordance with the provisions

of Act Numbered One hundred and sixty.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage,

Enacted, August 4, 1902.



#### [No. 442.]

AN ACT amending Act Numbered Three hundred and ninety so as to authorize the payment of the traveling expenses of certain officials and employees of Courts of First Instance when sessions are held at other places than those fixed for regular sessions.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section one of Act Numbered Three hundred and ninety, entitled "An Act amending Act Numbered One hundred and forty so as to authorize judges of Courts of First Instance to hold special terms of their several courts at places within their respective districts other than those fixed in said Act," is hereby amended by adding at the end thereof the following words:

"In case special terms are held at other places within the several districts created by Act Numbered One hundred and forty, as provided in this section, the actual and necessary traveling expenses and subsistence expenses, the latter not to exceed one dollar, local currency, per day, of the clerk, escribiente, stenographer, and interpreter, if such employees are necessary, shall be paid in the same manner as are the other expenses of the Department of Justice."

SEC. 2. The provisions of section one shall be held retroactive, so as to apply to the special session of the Court of First Instance for the Thirteenth Judicial District, held at Jimenez, in the Province of Misamis, in January, nineteen hundred and two, by direction of the Commission.

SEC. 3. The names of the persons entitled to such compensation, and the amount of the compensation, shall be certified to by the judge who presided at the special

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws, September twenty-sixth, nineteen hundred.

SEC. 5. This Act shall take effect on its passage.

Enacted, August 6, 1902.

## [No. 443.]

AN ACT authorizing the provincial board of any province organized under "the provincial government act" to use portions of the provincial funds in cer:ain cases for the construction and repair of roads and bridges within the inhabited parts of the municipalities.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. The provincial board of any province organized under "The Provincial Government Act" is hereby authorized, in its discretion, to expend a portion of the funds in the provincial treasury for the construction and repair of roads and bridges in the inhabited parts of the province whenever the board shall determine that the municipality within the inhabited parts of which such roads and bridges are situated is financially unable to make the construction or repairs referred to, and that the construction or repair of such roads and bridges is of general importance to the province and ought to be made in whole or in part out of provincial funds, any-

thing in existing legislation to the contrary notwithstanding.

SEC. 2. In case the provincial board shall determine that a road or bridge of general importance to the province, within the inhabited portion of a municipality, is in need of repair, and shall notify the municipal council of the municipality in which such road or bridge is situated of the necessity of such repairs, and the municipal council shall fail for thirty days to proceed to make the repairs required, the provincial board is hereby authorized to make such repairs out of provincial funds and to assess the whole or any equitable part of the expense thus incurred against the delinquent municipality, taking into consideration in such assessment the ability of the municipality to bear the whole or any portion of the expense, and the utility of the road or bridge for the general interests of the province: *Provided*, That the authority granted in this and the preceding section shall not apply to purely local roads or bridges. It shall be the duty of the municipal treasurer to pay to the provincial treasurer such sum or sums as may be assessed against the municipality by

virtue of the provisions of this section.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-six, nineteen hundred. SEC. 4. This act shall take effect on its passage.

Enacted, August 6, 1902.

## [No. 444.]

AN ACT Creating the office of consulting engineer to the Commission.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The office of Consulting Engineer to the Commission is hereby created. The incumbent thereof shall be appointed by the Civil Governor, by and with the consent of the Commission, and shall be paid at the rate of four thousand five hundred dollars for the first year and at the rate of five thousand dollars per annum thereafter.

SEC. 2. It shall be the duty of the Consulting Engineer to advise the Civil Governor and the Commission upon all matters pertaining to engineering work as to which his advice may be desired by the Commission. He shall also make any reconnaissances, surveys, or do other work requiring engineering skill that may be directed by the Civil Governor or the Commission. He may also be placed in personal charge and direction of any work of harbor or river improvement, sewer construction, or other engineering work provided to be done by the Commission. He may also in the discretion of the Civil Governor be given general supervision and direction of the provincial supervisors in so far as relates to the laying out and construction of roads, public building, or other engineering work.

struction of roads, public building, or other engineering work.

SEC. 3. The Consulting Engineer shall for the present have the following assistants to be appointed by him: One civil engineer, class seven, and one clerk, class nine, both to be in the classified service and to be selected according to the provisions of

the Civil Service Act.

SEC. 4. The Consulting Engineer and the assistant engineer, when absent from the city of Manila on duty, shall be allowed their actual and necessary traveling expenses and actual subsistence expenses, the latter not to exceed two dollars, money of the United States, per day. When transportation by steamship, Government transport, or otherwise, includes subsistence, no per diem shall be paid or allowed for such portion of the journey.

SEC. 5. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 6. This Act shall take effect on its passage.

Enacted, August 7, 1902.

## [No. 445.]

AN ACT providing for the establishment of civil governments in the settlements of the non-Christian tribes of the Province of Abra.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. The provisions of Act Numbered Eighty-three, entitled "A general Act for the organization of provincial governments in the Philippine Islands," and all Acts amendatory thereof, of Act Numbered Two hundred and six, extending the provisions of "The Provincial Government Act" and its amendments to the Province of Abra, and of Act Numbered Eighty-two, entitled "A general Act for the organization of municipal governments in the Philippine Islands," and all Acts amendatory thereof, shall not apply to the non-Christian tribes of the Province of Abra. The powers and duties prescribed for the provincial governor, the provincial secretary-treasurer, the provincial supervisor, the provincial fiscal, and the provincial board of Nueva Vizcaya, respectively, by Act Numbered Three hundred and thirty-seven, entitled "An Act providing for the organization of a provincial government in the Province of Nueva Vizcaya," by Act Numbered Three hundred and eighty-eight amendatory thereof, and by Act Numbered Three hundred and eighty-seven, entitled "An Act providing for the establishment of local civil governments in the townships and settlements of Nueva Vizcaya," are hereby conferred upon the provincial governor, the provincial treasurer, the provincial supervisor, the provincial fiscal, and the provincial board of the Province of Abra with reference to the non-Christian tribes of that province.

SEC. 2. The provisions of sections one to sixty-seven, inclusive, of Act Numbered Three hundred and eighty-seven are hereby made applicable to the settlements of Manabo, San Andres, Villa Viciosa, Patóc, and Mayábo, in the Province of Abra.

SEC. 3. The provincial board shall definitely fix the limits of the settlements mentioned in section two, and shall further fix the limits of such additional settlements as it may deem desirable in order to include as nearly as may be all the members of

the tribe known as Tinguianes resident in the Province of Abra; and the provisions of sections one to sixty-seven, inclusive, of Act Numbered Three hundred and eightyseven shall become applicable to each such settlement as soon as its limits have been

fixed by the provincial board.

SEC. 4. The provisions of sections sixty-eight to seventy-one, inclusive, of Act
Numbered Three hundred and eighty-seven are hereby made applicable to the remaining members of non-Christian tribes in the Province of Abra not included within the limits of any one of the settlements provided for in sections two and three of this Act.

SEC. 5. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 6. This Act shall take effect on its passage.

Enacted, August 8, 1902.

## [No. 446.]

AN ACT amending section forty of "The Municipal Code," by authorizing the expenditure of municipal funds for the support of two persons while receiving training for positions as public school-teachers in the municipality.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. Section forty of "The Municipal Code," Act Numbered Eighty-two, is

hereby amended by adding at the end thereof the following paragraph:

"(l) To provide, when no American public school-teacher is assigned to the municipality or when no public school of secondary instruction is maintained therein, for the expenditure from the school funds established in accordance with paragraph (b)of section forty-three of this Act, or from any other municipal funds not otherwise appropriated, of not more than forty pesos per month during the school year, to be used in equal parts toward the support of two residents of the municipality while receiving training for positions as public school-teachers in the municipality at any public secondary school established under the Department of Public Instruction. The persons thus supported shall be one young man and one young woman, whose respective ages shall be not less than fifteen nor more than twenty-five years, and whose parents are not able to pay their expenses while attending schools of secondary instruction. They shall be appointed by the president, by and with the consent of the majority of all the members of the council, subject to confirmation, after one month's attendance, by the principal of the school in which they are appointed to receive instruction."

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws, September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, August 15, 1902.

#### [No. 447.]

AN ACT amending the Manila charter by increasing the number of city districts to thirteen and providing for the representation of the districts of Santa Ana and Pandacan upon the advisory board of the city of Manila.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section sixty-five of Act Numbered One hundred and eighty-three, entitled "An Act to incorporate the city of Manila," as amended by section three of Act Numbered Three hundred and forty-one, is hereby amended by increasing the number of city districts provided for therein to thirteen.

SEC. 2. The former municipality of Pandacan, now forming a part of the city of Manila, is hereby constituted a new district of the city of Manila, with the following boundaries: Beginning at the point of intersection of the middle lines of the Pasig River and Estero Lapenta (or Pandacan), thence following the center lines of the Pasig River and Esteros Concordia and Lapenta (or Pandacan) to the first point.

SEC. 3. The districts of Santa Ana and Pandacan are hereby granted representation upon the Advisory Board of the city of Manila, and the Civil Governor is authorized

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to appoint, by and with the consent of the Commission, one member from each of

said districts upon said Advisory Board.

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws, September twenty-sixth, nineteen hundred.

Sec. 5. This Act shall take effect on its passage.

Enacted, August 15, 1902.

## (No. 448.)

AN ACT So amending act numbered eighty that the provisions thereof relating to leaves of absence shall be applicable to heads of bureaus and provincial officers, and that the legal representative of civil servants dying in the civil service shall be entitled to compensation for the earned leaves of absence to the credit of the deceased.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section two of Act Numbered Eighty, entitled "An Act regulating the hours of labor, leaves of absence, and transportation of appointees under the Philippine Civil Service," is hereby amended by adding at the end thereof the following

"The provisions of this section shall also be applicable to all heads of Bureaus and provincial officers not embraced therein, in computing their leaves of absence. Leaves of absence of provincial officers and of heads of Bureaus reporting directly to the Civil Governor shall be granted by him and of heads of other Bureaus by the Secretary of the Department embracing the Bureau in accordance with the provisions of Act Numbered Two hundred and twenty-two. In case the head of a Bureau, provincial officer, or employee of any Bureau shall die while in the service, having to his credit earned leave of absence, the salary that would have accrued to the deceased by reason of such earned leave of absence, and during the period thereof, shall be paid to the Treasurer of the Philippine Archipelago, and be by him administered in the manner provided in Act Numbered Two hundred and ninety, entitled 'An Act providing an inexpensive method of administration upon the estates of civil employees of the Philippine Government who are citizens of the United States, and who die in the service of the Insular Government, leaving small estates upon which no regular administration is deemed advisable.' But, in addition to the purposes for which such estate may be applied by the Treasurer, as provided by section one of the last-named Act, the Treasurer is also authorized to pay the expenses of the transportation of the remains of the deceased to the United States, if such transportation is desired by the surviving relatives, so far as the funds in his hands will enable him to pay such expenses: *Provided, nevertheless,* That if there should be a regular administration upon the estate of the deceased, then the sum due to the deceased, by reason of earned leave of absence standing to his credit, after the payment of unpaid funeral expenses and transportation of the remains, if desired, to the United States, if any, shall be turned over to the regular executor or administrator of the estate of the deceased."

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of

the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, August 30, 1902.

## [No. 449.]

AN ACT amending Act Numbered Four hundred and thirteen, entitled "An Act providing for the control and management of provincial jails and of the prisoners therein," so as to allow provincial boards, when necessary, to make contracts for feeding prisoners confined in the provincial jail, at a rate exceeding twenty cents, local currency, per diem.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. The provincial board of any province is hereby authorized and empowered, when necessary to the proper maintenance of prisoners confined in the provincial jail, to make contracts for feeding such prisoners at the lowest practicable rate, although such rate may be in excess of twenty cents, local currency, per diem; and the provincial board is also authorized and empowered, in case it is not deemed

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advantageous to the interests of the province to make contracts with other persons for the feeding of the prisoners, to allow the governor of the province such sum as

nay be necessary for feeding provincial prisoners, although it may be in excess of said sum of twenty cents, local currency, per diem.

SEC. 2. So much of section three of Act Numbered Four hundred and thirteen, entitled "An Act providing for the control and management of provincial jails and of the prisoners therein," as is in conflict with section one hereof is repealed.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred. tember twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, August 30, 1902.

# [No. 450.]

AN ACT making the province of Nueva Vizcaya a separate judicial district and authorizing the governor to perform the duties of judge of the Court of First Instance therein.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The Province of Nueva Vizcaya is hereby detached from the First Judicial District and made a separate judicial district, under the name of the Judicial District of Nueva Vizcaya; and so much of section one of Act Numbered One hundred and forty, defining the judicial districts of the Philippine Islands, as makes the

Province of Nueva Vizcaya a part of the First Judicial District is hereby repealed.

SEC. 2. The governor of the Province of Nueva Vizcaya is hereby authorized and of First Instance as provided by law, without additional compensation. The procedure in the Court of First Instance in that province shall be the same as in the Court of First Instance in other provinces, and its process, judgments, decrees, and records shall be of the same effect and validity as are process, judgments, decrees, and records of other Courts of First Instance. The decrees and judgments of that court chall be subject to review by the Supreme Court upon appeal or bill of exceptions. shall be subject to review by the Supreme Court upon appeal or bill of exceptions, or otherwise, in the same manner as are decrees and judgments of other Courts of First Instance. Process of the Court of First Instance shall be served by the governor, acting as an officer of the court, as in other provinces, or by any member of the Philippines Constabulary, or by a deputy appointed by the governor, as he may elect.

Sec. 3. The provincial secretary-treasurer for the Province of Nueva Vizcaya shall

perform the duties of clerk of the Court of First Instance of the Judicial District of Nueva Vizcaya, without additional compensation. His duties and powers as clerk shall be the same as those of clerks of Courts of First Instance in other provinces. So much of section one of Act Numbered One hundred and fifty-one as provides a salary for the clerk of the Court of First Instance of the Province of Nueva Vizcaya

is hereby repealed.

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred. SEC. 5. This act shall take effect on October first, nineteen hundred and two.

Enacted, September 1, 1902.

## [No. 451.]

AN ACT abolishing the use of the garrote as a means of executing criminals hereafter condemned to death and substituting in place thereof execution by hanging.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The use of the garrote as an instrument for the execution of criminals hereafter condemned to death is hereby abolished, except as hereinafter provided.

SEC. 2. All persons who shall hereafter be finally sentenced to incur the death penalty, except as hereinafter provided, shall be sentenced to be executed by being hung by the neck until dead, and shall be so executed. The execution shall take place at the time and place and by the persons prescribed by the existing law or by such law as may be hereafter enacted. Digitized by Google

SEC. 3. This Act shall not apply to pending prosecutions, nor to prosecutions hereafter instituted for offenses heretofore committed, punishment for which is the death penalty. As to all prosecutions in this section named, the method of execution shall

be such as is provided by the existing Spanish law.

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescrib-ing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 5. This Act shall take effect on its passage.

Enacted, September 2, 1902.

## [No. 452.]

AN ACT providing for an examination of the collection accounts of clerks of the courts of first instance and a certificate of their correctness, and a certificate as to the correctness of pay rolls and vouchers for disbursements of the courts of first instance.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Immediately after the close of each calendar month it shall be the duty of the treasurer and fiscal of each province to examine the collection accounts of the clerk of the Court of First Instance in such province for the said month, and to certify on his accounts as submitted to the Auditor that all collections actually made for feeaccruing to the Insular Government are included therein, for the period stated, as shown by the records.

SEC. 2. It shall also be the duty of the treasurer and fiscal to certify to all services rendered in behalf of said Courts of First Instance on all vouchers submmitted to the disbursing officer of the Bureau of Justice for payment. The certificate of the judge

shall not be required upon such vouchers.

SEC. 3. This Act shall not apply to the Court of First Instance in the city of Manila.

SEC. 4. The public good requiring the specify case visit and it is prescribed in accordance with section two of "An Act prescribed in accordance with section two of "An Act prescribed in the enactment of laws," passed SEC. 4. The public good requiring the speedy enactment of this bill, the passage September twenty-sixth, nineteen hundred.

SEC. 5. This Act shall take effect on its passage.

Enacted, September 2, 1902.

## [No. 453.]

AN ACT providing for the publication by the Insular Government of an official gazette under the general direction of the Department of Public Instruction.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. The publication by the Insular Government of a periodical to be known as the "Official Gazette," under the general direction of the Department of Public Instruction, is hereby authorized, and there is hereby appropriated out of any funds in the Insular Treasury not otherwise appropriated the sum of two thousand dollars, local currency, to cover the expense of such publication during the remainder of the

present quarter of the fiscal year nineteen hundred and three.

SEC. 2. There shall be an editor of the Official Gazette, appointed by the Civil Governor, by and with the consent of the Commission, who shall receive a salary at the rate of one thousand eight hundred dollars per annum, United States currency, payable monthly, and who shall have power, with the approval of the Secretary of Public Instruction, to appoint two clerks, each of whom shall receive a compensation not to exceed at the rate of six hundred dollars per annum. He shall give bond to the Government of the Philippine Archipelago in such amount as may be fixed by the Insular Treasurer, who shall approve the sufficiency of the surety or sureties thereon, and with whom the bond shall be filed and safely kept. It shall be the duty of the editor to receive, collect, and prepare for publication the various laws, orders, decisions, and other public documents which it is designed to publish in the Gazette; to receive subscriptions for the Gazette from private persons, corporations, and provincial and municipal governments; to collect the amounts due for such subscriptions and to deposit the same in the Insular Treasury; to distribute or cause to be distributed copies of the Gazette to the various subscribers; to cause to be made and published an index to the Gazette every six months, and to issue the same as a

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peart of such Gazette; and to perform such other duties in connection with the publication of the Gazette as the Secretary of Public Instruction may direct.

SEC. 3. The Official Gazette shall be published weekly in two parts, one part in English and the other in Spanish. Each part shall be issued separately and shall contain all legislative acts and all resolutions of a public nature of the Insular Legislature, all executive orders, decisions of the Supreme Court and the Court of Customs Appeals, or abstracts of such decisions, and such other official documents as are usually published in an official gazette which may be designated for publication by the Secretary of Public Instruction or which may be recommended for publication by

the editor and approved by the Secretary of Public Instruction.

SEC. 4. The Official Gazette shall be delivered on subscriptions received at the rate of six dollars, United States currency, per year, payable in advance, and shall be sold at fifteen cents, United States currency, per single copy. Each provincial and municipal government shall subscribe for one copy of such Gazette and pay for the same out of provincial or municipal funds, and such copy shall be filed and safely kept with the public records of the province or municipality for reference. Subscriptions may be made by the provinces and municipalities for such additional copies of the Gazette for distribution among the provincial or municipal officers as they may deem necessary. One copy shall be deposited with each of the following officers weekly: The Civil Governor, the Secretaries of the several Executive Departments, the members of the Philippine Commission, the justices of the Supreme Court, the judges of the Court of Customs Appeals and of the Courts of First Instance, the Executive Secretary, the Secretary of the Commission, the heads of the various Bureaus and Offices under the Insular Government, and the justices of the peace. These copies shall be the property of the Insular Government, shall remain on file in the respective offices

supplied, and shall be turned over by a retiring incumbent to his successor.

SEC. 5. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 6. This Act shall take effect on its passage.

Enacted, September 2, 1902.

## [No. 454.]

AN ACT amending act numbered two hundred and thirty-eight, fixing the limits of Cavite Harbor and providing for the police jurisdiction thereof and for the anchorage of vessels therein.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section two of Act Numbered Two hundred and thirty-eight, entitled "An Act fixing the limits of Cavite Harbor, vesting the Admiral of the United States Navy in command of the Asiatic Station with police jurisdiction thereof and providing rules and regulations for governing vessels anchoring therein," is hereby amended by striking out the letter "L" in the tenth line of paragraph (h) of said section and

inserting in lieu thereof the letter "R."

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws,

September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, September 3, 1902.

## [No. 455.]

AN ACT for the relief of W. S. Conrow, treasurer of the province of Leyte.

By authority of the United States, be it enacted by the Philippine Commission, that:

WHEREAS, W. S. Conrow, treasurer of the Province of Leyte, did, on the twenty-sixth day of August, nineteen hundred and one, by order of the provincial board, pay the sum of four hundred and fifty dollars in money of the United States to José Traviesas for the use of the steamer Antonio from July third to July eleventh, nine-teen hundred and one, by the governor, treasurer, and supervisor of said province and the division superintendent of schools, there being, however, no law authorizing such payment; and it now appearing that the employment of said vessel was under



peculiar and exceptional conditions and was in reality of great benefit to the province

and the Insular Government:

SECTION 1. The act of W. S. Conrow, treasurer of the Province of Leyte, in paying said sum of four hundred and fifty dollars for the use of said steamer Antonio to her owner, José Traviesas, is hereby validated and approved, and the said Conrow will be allowed credit on his books as provincial treasurer for said sum.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, September 3, 1902.

## [No. 456.]

AN ACT amending rule fifty of section one of act numbered ninety relative to the manner in which the treasurer of the Archipelago shall keep his accounts and render the same to the Secretary of War; and repealing that part of section three of act numbered four hundred and thirty which prohibits the making of contracts payable only in United States currency.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Rule fifty of section one of Act Numbered Ninety, entitled "An Act reciting an executive order of the President of the United States, amending the executive order of May eighth, eighteen hundred and ninety-nine, creating the offices of Auditor for the Islands and chief clerk of the Auditor for the Islands of the Philippine Archipelago, and enacting, with the concurrence and approval of the Secretary of War first had, the rules and instructions relative to the accounting system of the Military Government of the United States in the Islands of the Philippine Archipelago," is hereby amended, by authority of the Secretary of War, by striking out

said rule fifty of section one and substituting therefor the following:

"Rule 50. The accounts of the Treasurer shall be kept in the moneys in which actually received and withdrawn, but in all reports made to the Secretary of War the aggregate amount therein shall be converted into money of the United States at the authorized rate of conversion at the close of the month for which the account is rendered. The Treasurer shall also show in said report the distribution of his balance

in local currency and United States currency respectively."

SEC. 2. That part of section three of Act Numbered Four hundred and thirty which provides that "No contract or obligation of the Insular Government entered into by the head of any Department, Bureau, or Office shall hereafter be made payable only in United States currency, but may be made payable in United States currency or its equivalent in local currency, at the ratio authorized by the Civil Governor at the time of payment, at the option of the Government," is hereby

repealed.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, September 9, 1902.

### [No. 457.]

AN ACT providing for the exemption of the lands in the Province of Batangas from payment of the land tax for the year nineteen hundred and two, and extending the date for the appraisement and account of land in said exemptions of the said exemption of the said exemptions. assessment of land in said province for one year.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. In view of the depressed conditions prevailing in the Province of Batangas, due to its having been recently subjected to severe losses by reason of the war, the collection of the land tax provided by "The Municipal Code" and "The Provincial Government Act" is hereby suspended in said province for the year nineteen hundred and two.

SEC. 2. The date prescribed by section fifty-two of "The Municipal Code" for the appraisement and assessment of lands for taxation purposes is hereby postponed in

the Province of Batangas for the period of one year.

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SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, September 11, 1902.

### [No. 458.]

AN ACT amending act numbered one hundred and three, extending the provisions of "The Provincial Government Act" to the province of Tayabas.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section two of Act Numbered One hundred and three, extending the provisions of "The Provincial Government Act" to the Province of Tayabas, is hereby amended by increasing the salary of the provincial secretary to one thousand three hundred and fifty dollars per annum, in money of the United States.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, September 11, 1902.

### [No. 459.]

AN ACT amending sections four and twelve of Act Numbered Three hundred and thirty-seven organizing the Province of Nueva Vizcaya, and section five of Act Numbered Four hundred and twenty-two, organizing the Province of Paragua.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Sections four and twelve of Act Numbered Three hundred and thirty-seven, entitled "An Act providing for the organization of a provincial government in the Province of Nueva Vizcaya," are hereby amended by striking out the word "Treasurer," appearing in the seventeenth line of section four and in the eleventh line of paragraph (f) of section twelve, and inserting in lieu thereof the word "Auditor."

SEC. 2. Section five of Act Numbered Four hundred and twenty-two, entitled "An Act providing for the organization of a provincial government in the Province of Paragua, and defining the limits of that province," is hereby amended by striking out the word "Treasurer" in the seventeenth line of said section and inserting in lieu thereof the word "Auditor."

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, September 15, 1902.

#### [No. 460.]

AN ACT appropriating ten thousand dollars in money of the United States, or so much thereof as may be necessary, to enable the Auditor for the Philippine Archipelago to prepare for the Secretary of War for transmittal to Congress at its ensuing regular session special detailed reports of the receipts and expenditures of the Government of the Archipelago for the fiscal year nineteen hundred and two.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. There is hereby appropriated out of any funds in the Insular Treasury not otherwise appropriated the sum of ten thousand dollars, in money of the United States, or so much thereof as may be necessary, for the employment of such extra service in the office of the Auditor for the Philippine Archipelago as may be required to enable the Auditor to submit to the Secretary of War, for transmittal to Congress during its ensuing regular session, audited detailed statements of the receipts and disbursements of the Government of the Archipelago, and the provincial governments thereunder, for the fiscal year nineteen hundred and two.

SEC. 2. For the purpose of executing this work within the time required the Auditor is hereby authorized to expend the sum appropriated, in whole or in part, for the

payment of such overtime services or work in excess of the number of hours of service now required by law as may be rendered by the regular employees of his Burean or by the employees of other offices or Bureaus, at such rate of compensation as may seem to him equitable and proper, the provisions of Act Numbered One hundred and forty-eight to the contrary notwithstanding. The Auditor is further authorized to employ such additional emergency clerks as may be required to complete said work, such clerks to be employed by selection from the eligible lists of the Civil Service Board if a sufficient number of competent persons is available. If a sufficient number is not available such clerks may be selected by any test of fitness which may be prescribed by the Auditor and approved by the Civil Service Board.

SEC. 3. The appropriation herein made shall be withdrawn from the Insular Treasury in local currency at the rate authorized at the time of such withdrawal, and so

disbursed.

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 5. This Act shall take effect on its passage.

Enacted, September 15, 1902.

## [No. 461.]

AN ACT amending act numbered one hundred and seventy-five, entitled "An Act providing for the organization and government of the insular constabulary, and for the inspection of the municipal police," so as to provide for the maintenance of the present telegraphic system in the archipelago, so far as may be desirable and practicable.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The Chief of the Philippines Constabulary is hereby authorized and directed to take charge of all telegraph or telephone lines heretofore operated by the Signal Corps of the United States Army, Division of the Philippines, which have been abandoned by that Corps or which may hereafter be abandoned or turned over to him by it, so far as in his judgment it may be in the public interest to do so, and as may be feasible and practicable. He is authorized to change telegraph lines into telephone lines or vice versa whenever it is desirable in the interest of economy so to do. He is also authorized and directed to receive and receipt for all telegraph and telephone lines, or other telegraph or telephone property, which may be turned over

to him by the Signal Corps.

SEC. 2. In order effectually to operate and maintain these telegraph or telephone lines, he is authorized to employ the necessary number of experienced telegraph operators, and to appoint them inspectors of constabulary, and to assign them to duty in the Telegraphic Division of the Philippines Constabulary, which is hereby created. It shall be within his discretion to appoint them first, second, third, or fourth class inspectors and subinspectors, and to promote them from one class to another, as he may deem best in the public interests. He is also empowered to enlist, as privates, corporals, or sergeants, telegraph and telephone operators, to be employed as telegraph or telephone operators, or in any other capacity connected with the operation and maintenance of telegraph and telephone lines, and to fix their compensation subject to the approval of the Secretary of Commerce and Police. He is also authorized to use such of the Philippines Constabulary as are available and as he may deem necessary and desirable, in the construction, repair and maintenance of telegraph and telephone lines. He is further authorized to transmit messages over either the telegraph or telephone lines under his control for private persons or corporations, charging reasonable compensation therefor, and shall make and publish a tariff of charges for such service to be approved by the Secretary of Commerce and Police, and the money received therefor shall be accounted for by him and covered into the Insular Treasury as other public funds are accounted for and covered into the Treas-He is hereby directed to make a separate quarterly report, through the Secretary of Commerce and Police, to the Commission, showing the number of inspectors and enlisted men in the Division of Telegraphs, and the probable increase for the ensuing quarter, the amount received by him from the general public as tolls for messages transmitted, and such other information as may be deemed of interest.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 4. This act shall take effect on its passage.

Enacted, September 15, 1902.



### [No. 462.]

AN ACT changing the title of "Department of Posts" to "Bureau of Posts," and the title of "Director-General of Posts" to "Director of Posts."

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The title of "Department of Posts" is hereby changed to that of "Bureau of Posts," and the title of "Director-General of Posts" is hereby changed to that of "Director of Poets."

SEC. 2. The powers and duties of the Director of Posts shall in all respects be the same as those formerly exercised by the Director-General of Posts, and the Bureau of Posts shall perform the same functions in all respects as those heretofore per-formed by the Department of Posts; and nothing herein contained shall affect exist-ing orders or laws relating to the Department of Posts or Director-General of Posts, which shall be applicable in every particular to the Bureau of Posts and the Director of Posts.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws, September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, September 15, 1902.

## [No. 463.]

AN ACT authorizing provincial boards in their discretion to extend the time for the payment of the land tax for the year nineteen hundred and two to a date not later than January first, nineteen hundred and three.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. Whereas, owing to the severe epidemic of cholera, the difficulties of transportation and the ravages caused by rinderpest, it has been rendered impossible in many provinces to collect the land tax for the year nineteen hundred and two by the first of October, nineteen hundred and two, as required by Act Numbered Four hundred and thirty-four, the provincinal boards of the various provinces of the Archipelago organized under the provisions of Act Numbered Eighty-three are hereby authorized, in their discretion, to extend the time for the payment, without penalty, of the land tax for the year nineteen hundred and two to a date not later than January first, nineteen hundred and three, anything in previous Acts to the contrary notwithstanding.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred

SEC. 3. This Act shall take effect on its passage.

Enacted, September 22, 1902.

## [No. 464.]

AN ACT vesting the Insular Treasurer with power to increase or diminish the bonds of public officials, with the approval of the Civil Governor.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. The Treasurer of the Philippine Archipelago is hereby vested with power and it shall be his duty to increase or diminish the penal sum of any official bond required by law when in his opinion the circumstances or the public interest demand such change.

SEC. 2. The power granted to the Treasurer of the Philippine Archipelago in the preceding section shall not become effective until the action of the Treasurer shall be approved by the Civil Governor.

SEC. 3. All provisions of existing law in so far as inconsistent with this Act are

hereby repealed.

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 5. This Act shall take effect on its passage.

Enacted, September 30, 1902.



### [No. 465.]

AN ACT amending Act Numbered One hundred and fifty-seven, providing for the establishment of a Board of Health for the Philippine Islands, by striking out the provision that the Sanitary Engineer shall be the City Engineer of Manila.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Act Numbered One hundred and fifty-seven, entitled "An Act providing for the establishment of a Board of Health for the Philippine Islands," is hereby amended by striking out of paragraph (b) of section two the words "who shall be the City Engineer of Manila," so that the paragraph shall read: "(b) A Sanitary Engineer, at a salary of three thousand five hundred dollars per year."

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed

September twenty sixth, nineteen hundred. SEC. 3. This Act shall take effect on its passage.

Enacted, September 30, 1902.

## [No. 466.]

AN ACT amending Act Numbered Three hundred and fifty-eight, providing for a per diem for traveling examiners of the Treasurer and Auditor for the Philippine Archipelago, by requiring such per diem to be paid from provincial funds when an examiner or deputy of the Insular Treasurer is acting as a provincial treasurer.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section one of Act Numbered Three hundred and fifty-eight, entitled "An Act providing for the payment of per diems in lieu of expenses to traveling examiners and others in the offices of the Treasurer and Auditor for the Archipelago, who are required to perform official travel," is hereby amended by adding at the end thereof the following:

"When an examiner or deputy of the Insular Treasurer is acting as a provincial treasurer under the provisions of section sixteen of Act Numbered Eighty-three, as amended by Act Numbered One hundred and thirty-three, the per diem to which he is entitled under this Act shall be paid from the revenues of the province where such service is rendered during the time such examiner or deputy is acting as provincial

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Septemb . twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 2, 1902.

## [No. 467.]

AN ACT to provide for taking a census of the Philippine Islands.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. A census of the population by name, age, sex, race or tribe, nativity. and literacy, of school attendance, of ownership of homes, and of industrial and social statistics for each province and municipality, and other civil divisions of the Philippine Islands, in accordance with the Act of Congress, approved July first, nineteen hundred and two, shall be taken in the year ninteen hundred and three.

SEC. 2. There shall be established in the Department of Public Instruction a Census Bureau, the chief officer of which shall be the Director of the Census, who shall be appointed by the Civil Governor, by and with the advice and consent of the Commission. The Director of the Census shall be charged with the collection, tabulation, and publication of the statistics required by this Act. He may be, with the consent of the President of the United States, a general officer of the United States Army. In case a general officer is thus appointed, he shall be paid, in lieu of all allowance for forage, fuel, and quarters, to which he would be entitled under the Army regula-

tions, the sum of ten dollars per diem, payable out of the Insular Treasury.

There shall also be two Assistant Directors of the Census, to be appointed by the Civil Governor, by and with the advice and consent of the Commission, who shall

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be experienced, practical statisticians, and who shall be paid a salary of seven hundred and twenty dollars per month each, and whose appointment as Assistant Directors of the Census may be terminated by the Director of the Census as soon after their return to the United States as may be desirable: Provided, however, That nothing herein contained shall be construed to establish a permanent Census Bureau.

SEC. 3. During the absence or disability of the Director of the Census, one of the Assistant Directors, to be designated by the Director, shall perform the duties of the Director, and at all other times the Assistant Directors shall perform such duties as

may be prescribed by the Director of the Census.

SEC. 4. There shall also be in the Census Bureau, to be appointed by the Director thereof, one chief clerk, who shall receive a salary at the rate of two thousand two hundred and fifty dollars per year; three secretaries, each at a salary of one hundred and fifty dollars per month; six clerks, each at a salary of one hundred and thirtythree dollars and thirty-three cents per month; and such number of clerks and skilled laborers, at a monthly salary of not more than eighty-five or less than sixty dollars per month, to be appointed from time to time, as may be found necessary

for the prompt and proper performance of the duties herein required.

SEC. 5. The collection of the information required by this Act shall be made under the direction of the Director of the Census by supervisors, enumerators, and special agents, whose inquiries shall be restricted to the population, schools, agriculture, and industrial and social statistics, separately for each province and municipality and other civil divisions as the census schedules, approved by the Secretary of Public Instruction, may require: Provided, That whenever an official registration of mortuary or other statistics is and has been maintained, the Director of the Census may employ experts or special agents to investigate and ascertain such statistics, whether of manufacturing, railroad, fishing, mining, telegraph, express, transportation, insurance, banking, or of such other industries, as the Secretary of Public Instruction may direct.

SEC. 6. The supervisors, enumerators, and special agents shall be appointed by the

Director of the Census, by and with the advice and consent of the Civil Governor: Provided, That all insular, municipal, and provincial officials, and such officers and enlisted men of the Army as may be designated by the Commanding General, Divi-

SEC. 7. For the purposes of this census, the Director of the Census shall divide the Philippine Islands into fifty supervisors' districts, more or less, the boundaries of which shall, whenever practicable, conform to the boundaries of the insular provinces. Each supervisor shall be duly commissioned by the Civil Governor, and before entering upon his duties, shall take and subscribe the following oath before any official authorized to administer oaths:

"I, ....., supervisor of the supervisor's district, do solemnly swear that I recognize and accept the supreme authority of the United States of America and will maintain true faith and allegiance thereto, and that I will, to the best of my ability, enumerate, or cause to be enumerated, all the inhabitants of such district, and will collect, or cause to be collected, the other statistical information within the same, as required by law or regulation, and will faithfully perform all the duties enjoined on me by law providing for the taking of the Census. So help me God."

This oath, when duly executed, shall be forwarded to the Director of the Census

and duly filed in his office.

SEC. 8. Each Supervisor of the Census shall be charged, within his district, with

the performance of the following duties:

First. To consult with the Director of the Census in regard to the division of his district into enumeration districts most convenient for the purpose of enumeration, which districts and the limits thereof shall be fixed by the Director of the Census.

Second. To nominate to the Director of the Census suitable persons as enumerators and special agents within his district, one or more for each enumeration district, who shall be resident therein. In case it shall occur in any enumeration district that no person is qualified and willing to perform the duties of enumerator, the supervisor may nominate any fit person to be the enumerator of that district: Provided, That in no case shall a supervisor nominate as enumerator or special agent his father, mother, son, daughter, niece or nephew, or any other relative by blood or marriage within the fourth degree.

Third. To communicate to enumerators and special agents the necessary instructions and directions relating to their duties as enumerators or special agents, taking

care that they are perfectly understood.

Fourth. To examine thoroughly the schedules and other returns and reports of the enumerators and special agents, causing all discrepancies or deficiencies appear-

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ing on them to be corrected or supplied, and to forward them to the Director in such time and in such manner as shall be prescribed by him.

Fifth. To make such visits of inspection throughout his district as may be neces-

sary to ascertain the progress and efficiency of the enumeration.

Sixth. To prepare and forward promptly at the close of each month to the disbursing officer designated to make payments in his district in behalf of the Census, all accounts and vouchers covering the service of himself, his clerk, his messenger, and each enumerator, as well as for other necessary expenses, which vouchers the supervisor shall certify to be true and correct. Payments on such vouchers may be made by check in favor of each person to whom payment is due, or in money, as may be most convenient. All accounts of special agents and enumerators shall be sworn to by them as correct and just before the same are submitted to the district super-

visor for certification for payment by the designated disbursing officer.

The duties imposed on the supervisors by this Act shall be performed in any and all particulars in accordance with the instructions and directions of the Director of the Census, and any supervisor who may abandon, neglect, or improperly perform the duties required of him by this Act, may be removed by the Director of the

Ceneus.

Each supervisor shall receive a salary of one hundred and seventy-five dollars per month, such sum to be in full compensation for all services rendered and expenses incurred by him: Provided, however, That when he is traveling under orders or in serious emergencies arising during the progress of the enumeration in his district, or in connection with the enumeration of any subdivision, he may, in the discretion of the Director of the Census, be allowed the actual cost of transportation and one dollar and fifty cents per day, money of the United States, in lieu of subsistence, during his necessary absence from his place of residence in his district. He shall also be entitled to one clerk at a salary of sixty dollars per month, and one messenger at a salary of thirty dollars per month: *Provided*, That one-half of the salary due each supervisor shall be withheld and not paid him until after the schedules or other returns and reports required of him shall have been duly rendered to the Director of the Census.

SEC. 9. Each enumerator and special agent shall be commissioned by the Director of the Census, and before entering upon his duties shall take and subscribe to the following eath before the supervisor of the district or any official having authority to administer oaths:

"I, ....., an enumerator (or special agent) of the ...... supervisor's district, do solemnly swear that I recognize and accept the supreme authority of the United States of America, and will maintain true faith and allegiance thereto, and that I will make a true and exact enumeration of all the inhabitants within the enumeration district assigned to me, and will also faithfully collect the other statistics therein in the manner provided by law for taking the Census, and in conformity with all lawful instructions I may receive, and will make due and correct returns thereof in the manner prescribed. So help me God."

This oath, when duly executed, shall be forwarded to the supervisor, and by him to the Director of the Census, and filed in his office.

SEC. 10. Each enumerator shall be charged with the collection, in his enumeration district, of the facts and statistics required by the population schedules, and such other schedules as the Secretary of Public Instruction may prescribe for use in connection with the Census. It shall be the duty of each enumerator to visit personally each dwelling house in his district, and each family therein, and each individual living out of a family in any place of abode, and by inquiry made of the head of each family, or of the member thereof deemed most creditable and worthy of trust, or of each individual living out of a family, to obtain each and every item of information, and all the particulars required by the Census schedules, and of such date as may be hereafter prescribed by the Commission as the day on which the Census shall be taken. And in case no person shall be found at the usual place of abode of such family, or individual living out of a family, competent to answer the inquiries made in compliance with the requirements of this Act, then it shall be lawful for the enumerator to obtain the required information, as near as may be practicable, from the family or families, or person or persons, living nearest to such place of abode; and it shall be the duty of each enumerator to take in person, or forward by mail, as may be most expeditious and secure, the original schedule, duly certified, to the supervisor of Census of his Census district, and in the event of discrepancies or deficiencies being discovered in his said schedule, he shall use all diligence in correcting or supplying the same as the supervisor of his district shall direct. As far as practicable, each enumeration district shall be coterminous with municipalities, entire bar-

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rios, or incorporated cities, but when this is not practicable, and an enumeration district shall include a part only of a municipality, barrio, or incorporated city, it shall be the duty of the enumerator of such district clearly and plainly to distinguish, and separate in the population schedules, the inhabitants of all or any part of such municipality, barrio, incorporated city, from the inhabitants not included in his dis-Each enumerator and special agent shall receive a salary of two dollars and fifty cents per diem, such sum to be full compensation for all services rendered, and all expenses incurred by him, the hire of boats when actually necessary excepted, for which he shall be allowed the actual and necessary cost if approved by the supervisor of his district: Provided, That eight hours of active enumeration shall constitute a day's work, and that one-half of the salary due each enumerator or special agent shall be withheld and not paid him until after the schedules or other returns or reports required of him shall have been duly rendered to the supervisor of his district.

SEC. 11. In the event of the death of any supervisor, enumerator, or other officer or employee of the Census, after his appointment and entrance on his duties, the Director of the Census is authorized to pay the legal representative of such deceased official or employee such sum as he may deem to be just and fair for the services rendered by said official or employee, not exceeding in any case the per diem allowance provided in the preceding section, for the days during which the deceased was

actually employed.

SEC. 12. The district assigned to any enumerator shall not contain more than one thousand five hundred inhabitants for urban, or more than one thousand inhabitants for suburban or rural districts, according to such estimates as may be considered reasonable by the Director of the Census, and the boundaries of all enumeration districts shall be as far as practicable those of barrios or other civil divisions, or rivers, roads, or other easily distinguished lines: Provided, That enumerators may be assigned for the special enumeration of institutions, when desirable, and that competent women may be employed in taking the Census.

SEC. 13. Any supervisor of the Census may, with the approval of the Director of the Census, remove any enumerator in his district and fill the vacancy thus caused or otherwise occurring. Whenever it shall appear that any portion of the enumeration and Census provided for in this Act has been negligently or improperly taken, and is by reason thereof incomplete or erroneous, the Director of the Census may cause such incomplete and unsatisfactory enumeration and Census to be amended or

made anew under such methods as may, in his discretion, be practicable.

SEC. 14. The Director of the Census may employ, and may authorize and direct supervisors of the Census to employ, interpreters to assist the enumerators of their respective districts in the enumeration of persons, the compensation of such interpreters not to exceed two dollars and fifty cents per day, for each day actually and necessarily employed.

SEC. 15. No Census clerk, interpreter, or messenger shall enter upon his duties until

he has taken and subscribed to the following oath:

"I, ...., do solemnly swear that I recognize and accept the supreme authority of the United States of America, and will maintain true faith and allegiance thereto, and that I will honestly and faithfully perform such duties in connection with the Census of the Philippines as may be intrusted to

So help me God.'

This oath, when executed, shall be forwarded through the Census supervisor of the proper province to the Director of the Census and be duly filed in his office. No supervisor, supervisor's clerk, enumerator, or special agent shall be accompanied by, or assisted in the performance of his duties by, any person not duly appointed as an officer or employee of the Philippine Census, and to whom the oath or affirmation has not been duly administered. All appointees and employees provided for in this Act shall be appointed or employed solely with reference to their fitness to perform the duties of the position to which they may be appointed, and, wherever practicable, shall be natives of the Philippine Islands, and such employees and appointees shall not be subject to the provisions of the Civil Service Act, Numbered Five, and the amendments thereto: Provided, however, That the Director of the Censes is authorized to call upon the Civil Service Board in cases in which he deems it practicable and useful to certify an eligible list for any position to be filled by appointment in the Bureau, and it shall then be the duty of the Civil Service Board to make proper certifications as in other cases.

SEC. 16. The enumeration of the population required by this Act shall commence

on such date as may be hereafter proclaimed by the Civil Governor, and shall be taken as of that date. The proclamation of the Civil Governor shall also specify general periods within which the schedules shall be returned to the proper supervisor. And it shall be the duty of each enumerator to complete the enumeration of

his district and to prepare the schedules and returns hereinbefore required to be made, and cause the same to be delivered to the supervisor of the Census of his district on or before the date which may be designated in said proclamation of the Civil Governor.

SEC. 17. If any person shall receive or secure to himself any fee, reward, or compensation for the appointment, employment, or retention of any person as enumerator or clerk or other employee, he shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined not more than one thousand dollars, or be imprisoned

not more than one year, or both.

SEC. 18. If any supervisor, supervisor's clerk, enumerator, interpreter, special agent, or other employee, who, having taken and subscribed the oath of office required by this Act, shall, without justifiable cause, neglect or refuse to perform the duties enjoined on him by this Act, or shall, without the authority of the Director of the Census, communicate to any person, not authorized to receive the same, any information gained by him in the performance of his duties, he shall be deemed guilty of a misdemeanor, and upon conviction shall be fined not exceeding five hundred dollars; or if he shall willfully and knowingly swear or affirm falsely, he shall be deemed guilty of perjury, and upon conviction thereof shall be punished accordingly; or if he shall willfully and knowingly make a false certificate, or a fictitious schedule, or other return or report, he shall be guilty of a misdemeanor, and upon conviction of either of the last-named offenses he shall be fined not exceeding two thousand

dollars, and be imprisoned not exceeding two years.

SEC. 19. Each and every person more than twenty years of age belonging to any family residing in any enumeration district, and in case of the absence of the heads and other members of any such family, then any representative of such family, shall be, and each of them hereby is, required, if thereto requested by the proper supervisor, or enumerator, or special agent, to render a true account, to the best of his or her knowledge, of every person belonging to such family in the various particulars required, and whoever shall willfully fail or refuse to render such true account shall be guilty of a misdemeanor, and upon conviction thereof shall be fined in a sum not exceeding one hundred dollars. And every president, treasurer, secretary, director, agent, or other officer of every corporation, and of every establishment of productive industry, or social or religious institution, whether conducted as a corporate body. limited liability company, or by private individuals, or the owner, lessee, agent, or manager of any farm, plantation, or hacienda, from whom answers to any of the schedules, inquiries, or statistical interrogatories, provided for by this Act, are herein required, who shall, if thereto requested by the Director, an Assistant Director, a supervisor, an enumerator, or a special agent, willfully neglect or refuse to give true and complete answers to any inquiries authorized by this Act, or shall willfully give false information, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding three thousand dollars, to which may be added imprisonment for a period not exceeding one year. No person shall be required to answer any questions for the Census or shall be punished for willful failure to answer the same under this section if, upon demand, the person asking the same shall not first produce his lawful commission as supervisor, enumerator, or special agent authorizing him to make such inquiries. Any person falsely impersonating a supervisor, enumerator, or special agent, or other Census officer or employee for the purpose of getting access to private premises or eliciting information or any other purpose, shall be fined not exceeding one thousand dollars or imprisoned not more than one year, or both, in the discretion of the court.

SEC. 20. The Director of the Census may authorize the expenditure of the necessary sums for the per diem and traveling expenses of the supervisors, enumerators, and special agents as hereinbefore limited, and also for the per diem and traveling expenses of other officers and employees of the Census to be allowed for the purposes of this Act and the amount thereof to be fixed in the discretion of the Director

of the Census.

SEC. 21. All mail matter of whatever class, relative to the Philippine Census and addressed to the Director, Assistant Director, or any supervisor or enumerator of the Census, and indorsed "Official business, Philippine Census," shall be transported free of postage; and all telegrams relative to the Philippine Census sent or received by the officials aforesaid, over all telephone and telegraph lines under public control in the Islands, shall be free of charge; and if any person shall make use of the postal or telegraph franking privileges herein granted, to avoid the payment of postage or telegraph charges on a private message, letter, package, or other matter sent by mail or telegraph, the person so offending shall be guilty of a misdemeanor and subject to a fine of three hundred dollars. The Director of the Census is authorized to employ. in his discretion, couriers, at a compensation to be fixed by him, for the purpose of in his discretion, couriers, at a compensation to any class to any locality.

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SEC. 22. The disbursements in behalf of the Census Bureau in Manila shall be made by a disbursing officer appointed in accordance with the provisions of Act Numbered One hundred and forty-five. The disbursements in each Census district Outside the city of Manila shall be made by the provincial treasurer located in that Census district. In each Census district outside of an organized province an officer of the United States Army shall be designated by the Civil Governor, with the con-sent of the Commanding General of the Division, to act as disbursing officer, and no

bond shall be required of such Army officer.

Provincial treasurers and other disbursing officers shall perform their duties in accordance with law and render accounts to the Auditor for the Archipelago in accordance with the provisions of Act Numbered Ninety and its amendments.

Each provincial treasurer who performs the duties of a disbursing officer under the provisions of this Act shall receive from the appropriations for the Census Bureau compensation equal to seven per cent of his annual salary as such treasurer in addition to his salary as provincial treasurer from provincial funds.

SEC. 23. All insular, provincial, and municipal officials, if required, shall render sruch assistance to the Director, Assistant Directors, supervisors, enumerators, and special agents of the Census as may be practicable and necessary to enable the latter

to execute the provisions of this Act.

SEC. 24. The public good requiring the speedy enactment of this bill, the passage of the same is herby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred. SEC. 25. This Act shall take effect on its passage.

Enacted, October 6, 1902.

# [No. 468.]

AN ACT authorizing the provincial board of the Province of Capiz to divert ten thousand dollars, local currency, of the funds loaned to that province by the Insular Government by virtue of Act Numbered One hundred and ninety-six, as loans to the municipalities of the province for the prevention and suppression of the cholera epidemic.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. The provincial board of the Province of Capiz is hereby authorized to divert ten thousand dollars, local currency, of the funds loaned to that province by the Insular Government, by virtue of Act Numbered One hundred and ninety-six, as loans to the municipalities of the province for the prevention and suppression of the epidemic of cholers. The loans made by the province to the municipalities under this Act shall be used by the municipalities solely for the prevention and suppression of the cholera epidemic, and shall be expended under the direction and supervision of the provincial board of health; such loans to the municipalities shall be without interest, and shall be paid by the latter to the province within two years from the date of the making of such loans by the province.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 6, 1902.

### [No. 469.]

AN ACT authorizing provincial boards to hear and determine controversies arising in municipalities by reason of municipal ordinances regulating religious processions or closing municipal cemeteries.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. In all cases of municipal ordinances regulating religious processions or closing municipal cemeteries an appeal may be taken from the enforcement of such ordinance or ordinances to the provincial board of the province by the persons interested therein. The provincial board, upon a sufficient notice to the interested parties and upon hearing, shall confirm, modify, or nullify such ordinance or ordinances as it may deem best for the public interest, its decision in the matter to be final: Provided, however, That where such ordinance or ordinances have been enacted not for the public good but in bad faith and because of prejudice or hatred, the Court of First Instance having jurisdiction of the municipality and province

shall have power, upon complaint properly filed, to enjoin the enforcement of such ordinance or ordinances in whole or in part because of such bad faith, prejudice, or hatred only. Upon questions involving the public health the opinion of the president of the provincial board of health shall be requested by the provincial board, but his opinion shall be advisory only.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed

September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 6, 1902.

# [No. 470.]

AN ACT authorizing the loan of ten thousand dollars in money of the United States or its equivalent in local currency at the authorized ratio to the Province of Batangas.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The provincial board of the Province of Batangas is hereby authorized to borrow, by resolution, from the Insular Government, the sum of ten thousand dollars in money of the United States, or its equivalent in local currency at the authorized ratio, to be expended by the provincial board for the general purposes of the provincial government in accordance with the provisions of "The Provincial Government Act." The sum thus appropriated shall be repaid to the Insular Treasury in three equal annual installments on the first days of January of the years nineteen hundred and four, nineteen hundred and five, and nineteen hundred and six, without interest. The amount of the loan shall be paid to the provincial treasurer upon order of the provincial board as in other cases.

SEC. 2. There is hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, the sum of ten thousand dollars in money of the United States or its equivalent in local currency at the legal rate, in order to comply with

the provisions of this Act.

Sec. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, October 6, 1902.

### [No. 471.]

AN ACT authorizing the loan of fifty thousand dollars, local currency, to the province of Hollo, to enable the provincial board to make loans to the various municipalities of the province for the suppression of cholera and for the relief of the inhabitants from starvation and suffering.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The provincial board of the Province of Iloilo is hereby authorized to borrow, by resolution, from the Insular Government, the sum of fifty thousand dollars, local currency, for the purpose of enabling the provincial board to make loans to the various municipalities of the province for the suppression of cholera and for the relief of the inhabitants of the municipalities from starvation and suffering. The sum thus borrowed shall be repaid to the Insular Treasurer by the provincial board on or before the expiration of two years from the date of the loan, without interest; the loans from the province to the municipalities to be repaid by the latter to the province within the same period, without interest. The amount loaned shall be paid to the provincial treasurer upon receipt of the resolution of the provincial board requesting such loan, and shall be by him loaned to the municipalities upon request of the respective councils, upon orders of the provincial board. The expenditure of the money loaned shall be under the supervision and direction of the provincial board.

SEC. 2. There is hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, the sum of fifty thousand dollars in local currency to com-

ply with the provisions of this Act.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, October 6, 1902.

### [No. 472.]

AN ACT repealing section one of Act Numbered Two hundred and fifty-one, prohibiting the sale of intoxicating beverages in the municipality of Iligan, Province of Misamis.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section one of Act Numbered Two hundred and fifty-one, entitled "An Act prohibiting the sale of intoxicating beverages in the municipality of Iligan, Province of Misamis, and providing the conditions under which prospectors may visit territory in that province inhabited by Moros," is hereby repealed.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 6, 1902.

### [No. 473.]

AN ACT authorizing the loan of the equivalent in local currency, at the authorized ratio, of two thousand five hundred dollars, in money of the United States, to the Province of Marinduque out of the Treasury of the Philippine Archipelago, for the benefit of the Island of Mindoro.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The Treasurer of the Philippine Archipelago is hereby authorized to loan to the Province of Marinduque, for the benefit of the Island of Mindoro, out of any funds in the Insular Treasury not otherwise appropriated, the equivalent in local currency, at the authorized ratio, of two thousand five hundred dollars in money of the United States, and the same is hereby appropriated, to be expended by the provincial board of the province for the general purposes of the provincial board of the province for the general purposes of the provincial board of the province for the general purposes of the provincial board of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the province for the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the general purposes of the gener government of the Island of Mindoro, in said province, as established by Act Numbered Four hundred and twenty-three. The sum thus borrowed shall be returned to the Insular Treasury from the treasury of the Province of Marinduque on or before the thirty-first day of December, nineteen hundred and three, without interest. The repayment of the sum so loaned shall be a special charge upon the revenues of the Province of Marinduque accruing from that portion thereof which was annexed to said province by Act Numbered Four hundred and twenty-three. loan is made in pursuance of a resolution adopted by the provincial board of the Island of Mindora, in the Province of Marinduque, on the twenty-fifth day of

August, nineteen hundred and two.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 6, 1902.

### [No. 474.]

AN ACT providing for the stamping of counterfeit coin in such manner that it shall not be available for circulation.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. The Treasurer of the Philippine Archipelago is hereby directed to procure suitable stamps for stamping upon all false or counterfeit coins that are presented at or come into the Treasury of the Philippine Archipelago the word "false,"

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and it is made his duty and that of each employee in the Bureau of the Treasury to whom such coins shall be presented, or into whose possession they shall come in the performance of official duties, to stamp upon each coin so presented, when received, with the stamps aforesaid, the word "false." The stamps shall be of such size and the impression upon the coin shall be such that the word "false" is clearly apparent from a mere casual inspection to any person receiving the coin.

Sec. 2. It is hereby made the duty of the manager or managers or directors of any bank or banking association doing business in the Philippine Islands to procure stamps of the character named in the preceding section and to stamp in the manner therein provided all false or counterfeit coins presented at such bank or banking association or its place of business, or in the possession of such bank or banking association. The Treasurer of the Philippine Archipelago shall prescribe the form and

size of the stamps provided for in this section and the manner of their use.

SEC. 3. The Insular Treasurer, or any employee of his Bureau, or any cashier, treasurer, director, receiving or paying teller, or any other officer or employee of any bank or banking association who shall knowingly neglect or refuse to stamp any false or counterfeit coin that shall come into his possession or custody in such bank or banking association, or its place of business, by virtue of his official relation thereto or employment therein, in the manner provided in this Act, shall be punished by a fine of not exceeding five hundred dollars, or by imprisonment not exceeding six months, or both, in the discretion of the court, for each such neglect or failure.

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

Sec. 5. This Act shall take effect on its passage.

Enacted, October 6, 1902.

### [No. 475.]

AN ACT amending section nine of "The Provincial Government Act" as amended by paragraph four of section one of Act Numbered One hundred and thirty-three, by striking out from paragraph (a) of said section nine the words "the provincial treasurer shall forward to the insular auditor a true copy of the tax lists of this province." copy of the tax lists of this province.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section nine of "The Provincial Government Act," as amended by paragraph four of section one of Act Numbered One hundred and thirty-three, entitled "An Act to amend 'The Provincial Government Act, No. 83,' is hereby amended by striking out from the last two lines of paragraph (a) of said section nine the following words: "The provincial treasurer shall forward to the Insular Auditor a true copy of the tax lists of this province."

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of

the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 6, 1902.

### [No. 476.]

AN ACT amending Act Numbered One hundred and eighty-three, entitled "An Act to incorporate the city of Manila," and amending Act Numbered One hundred and eighty-five, entitled "An Act regulating the salaries of officers and employees in the municipal service of Manila," by increasing the number of assistants in the office of the prosecuting attorney of Manila from three to four, and by increasing the salary of the prosecuting attorney from three thousand five hundred dollars to four thousand five hundred dollars and flxing the salaries of the four assistants.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. Section thirty-nine of Act Numbered One hundred and eighty-three, entitled "An Act to incorporate the city of Manila," enacted July thirty-first, nineteen hundred and one, is hereby amended so as to provide that there shall be four Assistant Prosecuting Attorneys, who shall assist the Prosecuting Attorney as he shall direct, instead of three such assistants, as in said section thirty-nine provided.

SEC. 2. Section twelve of Act Numbered One hundred and eighty-five, entitled

"An Act regulating the salaries of officers and employees in the municipal service of

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Manila," enacted August third, nineteen hundred and one, is hereby amended so as to provide that the Prosecuting Attorney shall receive an annual compensation of four thousand five hundred dollars; the First Assistant shall receive an annual salary of three thousand five hundred dollars; the Second Assistant shall receive an annual salary of two thousand five hundred dollars; the Third Assistant shall receive an annual salary of two thousand two hundred and fifty dollars; and the Fourth Assistant shall receive an annual salary of two thousand dollars; instead of the salaries of the Prosecuting Attorney and his assistants as in said section twelve provided.

SEC. 3. The parts of section thirty-nine of the Act to incorporate the city of Manila, and section twelve of the Act regulating the salaries of officers and employees in the municipal service of Manila, inconsistent with the provisions of this Act, are hereby

repealed.

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

This Act shall take effect on its passage. SEC. 5.

Enacted, October 7, 1902.

### [No. 477.]

AN ACT to repeal Acts Numbered One hundred and eighty, Two hundred and thirty-two, and Three hundred and seventy-three, amendatory of Act Numbered Seventy-four, establishing a Department of Public Instruction, to repeal a certain paragraph in Act Numbered Four hundred and thirty relating to night schools, and to amend Act Numbered Seventy-four by providing for the division of the archipelago into thirty-six school divisions, to amend section thirteen of "The Provincial Government Act" Numbered Eighty-three, as amended, and for other purposes.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. Acts Numbered One hundred and eighty, Two hundred and thirty-two, and Three hundred and seventy-three, amendatory of Act Numbered Seventy-four, and the following paragraph in Act Numbered Four hundred and thirty: "No night school shall be maintained either in the city of Manila or elsewhere at the public expense in which the average attendance is not at least twenty-five pupils over the age of fourteen years," are hereby repealed.

SEC. 2. Act Numbered Seventy-four, establishing a Department of Public Instruc-

tion, is hereby amended as follows:

(a) By striking out wherever it is used in said Act the words "Department of Public Instruction" and inserting in lieu thereof the words "Bureau of Education."

(b) By striking out sections numbered one, three, five, six, nine, and fifteen and

inserting in lieu thereof the following sections:

"Section 1. A Bureau of Education for the Philippine Islands, under the executive control of the Department of Public Instruction, is hereby established, the central office of which shall be in the city of Manila. All primary instruction in the schools established or maintained under this Act shall be free, and all secondary instruction in the schools established by the several provinces shall be free at least to the pupils resident in the provinces in which the schools are established.

"SEC. 3. The chief officer of this Bureau shall be denominated the General Superintendent of Education and shall be appointed by the Civil Governor, with the advice and consent of the Commission. His annual salary shall be six thousand dollars, payable monthly. He shall have the following powers and duties, to be exercised and discharged under the general supervision of the Secretary of Public Instruction:

"(a) He shall establish primary schools in every pueblo in the Archipelago, where practicable, and shall reorganize those already established where such reor-

ganization is necessary.

"(b) He shall appoint, subject to the approval of the Secretary of Public Instruction, a city superintendent of schools for Manila, and division superintendents of schools for other parts of the Archipelago, and the teachers and clerks authorized by law, and shall prescribe the duties of such teachers and clerks.

"(c) He shall fix the salaries of teachers within the limits established by law.

"(d) He shall fix a curriculum for primary, secondary, and other public schools. "(e) He shall prescribe the authority to be exercised by the principal teacher of each school over the other teachers, if any, and his duties as teacher actually engaged

in the work of instruction and in caring for the schoolhouse and school property. "(f) He shall approve plans made by the Chief of the Bureau of Architecture, for the construction of schoolhouses to be built by the municipalities or provinces, shall fix the amount of land required in each case, and shall prescribe rules of hygiene which shall be observed in connection with the schools of the Archipelago

"(g) He shall have power to determine the pueblos in which English teachers, to be paid out of the Insular Treasury, shall teach. He may exercise this discretion in favor of those pueblos which shall construct and maintain suitable schoolhouses by

local taxation or contributions.

"(h) In case of a vacancy in the office of a division superintendent or that of the city superintendent of schools for Manila, he may discharge all the duties of such position during the vacancy, or he may designate a subordinate of the Bureau to discharge such duties temporarily in the same manner and with the same limitations as are provided in section two of Act Numbered Four hundred and eight.

"(i) He shall examine and pass upon all estimates made for funds by division superintendents and forward them, with his recommendation, to the Secretary of

Public Instruction for submission to the Commission.

"(j) On or before September first of each year he shall make a report of his administration for the previous twelve months to the Secretary of Public Instruction, who may call for special reports from time to time. In the regular annual report it shall be the duty of the Superintendent to recommend changes in the school law which he deems expedient.

'(k) He shall exercise general supervision over the entire Bureau and shall prepare and promulgate rules for the examination and determination of the qualifications of applicants for positions of division superintendents and teachers, and for the guidance of the teachers and officers of the Bureau, adapted to carry out this law and not

inconsistent with its provisions.

- "(l) He shall have authority to establish night schools, but no night-school class shall be maintained at the expense of the city of Manila or the Insular Government in which the average nightly attendance in each school month under each teacher is not at least fifteen pupils over the age of fourteen years. If it is found at the end of any month that the average nightly attendance of any class has been less than fifteen, such class shall be discontinued. The teacher of such class shall, however, be entitled to pay for each night of actual teaching during the month even if the average attendance has been less than fifteen, but a class discontinued for lack of the required attendance shall not again be organized except with the consent of the division superintendent and unless at least twenty-five pupils shall have been enrolled and shall have signified their intention of becoming regular members of the Teachers of night-school classes shall be paid only for nights of actual teaching.
- "SEC. 5. The Archipelago shall be and is hereby divided into thirty-six schooldivisions. In the First Division (the city of Manila and its barrios) there shall be a city superintendent of schools, and in each of the other divisions, except the Thirtythird, Thirty-fourth, Thirty-fifth, and Thirty-sixth, there shall be a regularly appointed division superintendent. The divisions and the annual salaries of the super-

intendents thereof shall be as follows:

- "First Division, the city of Manila and its barrios, three thousand dollars. "Second Division, Albay and Sorsogon, one thousand eight hundred dollars. "Third Division, Ambos Camarines, two thousand dollars
- "Fourth Division, Antique, one thousand five hundred dollars. "Fifth Division, Batangas, two thousand four hundred dollars. "Sixth Division, Bohol, two thousand dollars.

"Seventh Division, Bulacan, one thousand six hundred dollars." Eighth Division, Cagayan and Isabela, two thousand two hundred and fifty dol-

"Ninth Division, Capiz, one thousand five hundred dollars. "Tenth Division, Cavite, one thousand six hundred dollars.

"Eleventh Division, Cebú, two thousand two hundred and fifty dollars. "Twelfth Division, Ilocos Norte, two thousand dollars.

"Thirteenth Division, Ilocos Sur and Abra, two thousand two hundred and fifty

"Fourteenth Division, Iloilo, two thousand five hundred dollars.

"Fifteenth Division, La Laguna, two thousand dollars.

- "Sixteenth Division, La Unión, one thousand five hundred dollars.
- "Seventeenth Division, Leyte and Samar, two thousand four hundred dollars. "Eighteenth Division, Marinduque and Mindoro, two thousand dollars."

"Nineteenth Division, Masbate, one thousand five hundred dollars.
"Twentieth Division, Mindanao and Jolo (with the exception of Misamis and

Surigao), two thousand five hundred dollars.

"Twenty-first Division, Misamis, one thousand five hundred dollars.

"Twenty-second Division, Nueva Ecija, two thousand dollars.

"Twenty-third Division, Occidental Negros, two thousand two hundred and fifty dollars. Digitized by Google

"Twenty-fourth Division, Oriental Negros, one thousand six hundred dollars.

"Twenty-fifth Division, Pampanga and Bataan, two thousand two hundred and fifty dollars.

Twenty-sixth Division, Pangasinan, two thousand five hundred dollars.

"Twenty-seventh Division, Rizal, one thousand five hundred dollars.
"Twenty-eighth Division, Romblon, one thousand five hundred dollars.
"Twenty-ninth Division, Surigao, one thousand five hundred dollars.

"Thirtieth Division, Tarlac, one thousand five hundred dollars

"Thirty-first Division, Tayabas, one thousand eight hundred dollars.
"Thirty-second Division, Zambales, one thousand five hundred dollars.

"In the Thirty-third, Thirty-fourth, Thirty-fifth and Thirty-sixth Divisions, comprising the Provinces of Benguet, Lepanto-Bontoc, Nueva Vizcaya, and Paragua, the respective governors shall act, without additional compensation, as division superin-

"SEC. 6. Whenever the business of his office renders it necessary, each division superintendent may select a clerk in accordance with Civil Service rules, who shall be appointed by the General Superintendent and approved by the Civil Governor on the recommendation of the Secretary of Public Instruction. The respective salaries of the clerks in the Fifth, Eighth, Eleventh, Thirteenth, Fourteenth, Seventeenth, Twentieth, Twenty-third, Twenty-fifth, and Twenty-sixth Divisions shall not exceed a sum at the rate of twelve hundred dollars per annum; the respective salaries of the clerks in the Second, Third, Sixth, Twelfth, Fifteenth, Eighteenth, Twenty-second, and Thirty-first Divisions shall not exceed a sum at the rate of nine bundled dollars per annum; the respective salaries of the clerks in the Second, and Thirty-first Divisions shall not exceed a sum at the rate of nine bundled dollars per annum; and the respective salaries of the clerks in the Second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second the second th hundred dollars per annum; and the respective salaries of the clerks in the Fourth, Seventh, Ninth, Tenth, Sixteenth, Nineteenth, Twenty-first, Twenty-fourth, Twenty-seventh, Twenty-eighth, Twenty-ninth, Thirtieth, and Thirty-second Divisions shall

not exceed a sum at the rate of six hundred dollars per annum.

"SEC. 9. Each division superintendent shall, subject to rules prescribed by the General Superintendent under section three (m), appoint the native school-teachers to serve in the schools within his division and shall fix their salaries from year to year within the limits prescribed by law, care being taken that only such teachers shall be appointed and such salaries fixed as the funds of the province or municipality concerned may warrant. He shall examine the schoolhouses occupied for public instruction within his division with a view to determining their suitableness and hygienic condition. Should the schoolhouse in which any school is conducted appear to the division superintendent to be unsuitable and dangerous to the health of the children, and should no other schoolhouse be available, he shall have power, subject to the approval of the General Superintendent, to discontinue such school, and it shall be unlawful thereafter to use the schoolhouse thus condemned for public school purposes. He shall make careful investigations into the agricultural conditions existing in his division and shall make reports thereon to the General Superintendent of Education. He shall see to it by personal visits and by requiring reports from the principal teacher of each school that the curriculum for primary and secondary schools prescribed by the General Superintendent of Education is complied He shall make himself familiar with the supplies and text-books needed in each school in his division and shall make report of the same at as early a date as possible to the General Superintendent, who may furnish the supplies needed. He shall appoint one-half of the local school board in each pueblo in his division as provided in section ten. He shall have and maintain his residence and keep his office in the town in which the provincial school is established, if such school exists, and if no such school exists he shall have and maintain his residence and keep his office in one of the large towns in his division, from which all of the pueblos in such division

can be most conveniently reached.

"SEC. 15. Authority is hereby given to the General Superintendent of Education to establish a force of trained teachers, not to exceed one thousand in number, for the primary schools, such force to be made up of teachers obtained in the United States or in the Philippine Islands at salaries at the rate of not more than one thousand five hundred dollars per annum, payable monthly. Authority is also hereby given to the General Superintendent to obtain such other additional trained teachers as may be necessary for the provincial schools of secondary instruction at salaries at the rate of not more than one thousand eight hundred dollars per annum, payable The exact salary of each teacher shall be fixed by the General Superintendent of Education in accordance with the efficiency of the teacher in question and the importance of the position held. These teachers shall be maintained in the service of the Insular Government until such time as the financial condition of the provinces and the municipalities may warrant their payment from provincial or municipal funds, as may be determined by the Commission. The appointment of persons residing in the United States to service in the Bureau of Education after the

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passage of this Act shall be subject to the provisions of section four of Act Numbered

Eighty, as amended by Act Numbered Three hundred and thirty-eight."

SEC. 3. Section thirteen of the Provincial Government Act Numbered Eighty-three, as amended, is hereby further amended by adding at the end thereof the following paragraph, designated (o):

"(o) To provide for the division superintendent of schools the necessary room or

rooms for his office and for use in storing and distributing supplies. In case any division embraces more than one province, such room or rooms shall be provided by the province in which the division superintendent maintains his residence."

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Septem-

ber twenty-sixth, nineteen hundred.

SEC. 5. This Act shall take effect on November first, nineteen hundred and two: Provided, That the existing division superintendents shall continue in the exercise of their present lawful functions until the division superintendents authorized by this Act shall have been appointed.

Enacted, October 8, 1902.

## [No. 478.]

AN ACT fixing the salaries of the presidents of the provincial boards of health of Nueva Viscaya and Samar.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The salary of the president of the provincial board of health of Nueva Vizcaya shall be at the rate of nine hundred dollars per year; the salary of the president of the provincial board of health of Samar shall be at the rate of one thousand three hundred and fifty dollars per year, both in money of the United States, or its equivalent in local currency at the authorized ratio.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 8, 1902.

### [No. 479.7

AN ACT authorizing collectors of customs in the Philippine Archipelago to receive certain accepted or certified checks and certain bank notes in payment of customs duties.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. Collectors of customs at ports in the Philippine Archipelago are hereby authorized to receive in payment of customs duties either United States money or such coins now in circulation in the Philippine Islands as are prescribed by section eight of the Tariff Revision Law of nineteen hundred and one, enacted by the Congress of the United States March eighth, nineteen hundred and two, in the form of accepted or certified checks drawn on the banking institutions or corporations in this section named and accepted or certified by the corresponding banking institution or corporation in each case, or in the form of regular bank notes issued by El Banco Español-Filipino in the city of Manila, or both. The banking institutions or corporations to which this section shall apply shall be as follows:

(1) Any banking institution or corporation doing business in the Philippine Islands which is a depository of the United States Government or of the Govern-

ment of the Philippine Islands. (2) El Banco Español-Filipino.

SEC. 2. Such accepted or certified checks or bank notes, as the case may be, of the above banking institutions or corporations shall be received at the ports of entry in the Philippine Archipelago for the payment of customs duties, and shall likewise be received by the Treasurer of the Philippine Archipelago in the deposits of customs duties made with him by the collectors of customs in the Philippine Archipelago; and the Treasurer of the Philippine Archipelago is hereby authorized and directed

to give regular receipts for customs duties deposited with him in the form of such accepted or certified checks or bank notes in the same way as for customs duties deposited in coin or currency, and such receipts shall relieve the depositing officers above mentioned from any responsibility so far as the payment of said checks or bank notes by the corresponding banking institutions or corporations is concerned. And in case the corresponding banking institution or corporation refuses to pay any one of its accepted or certified checks or bank notes presented to it for collection or deposit by the Government of the Philippine Islands through the Treasurer of the Philippine Archipelago, or any other lawful agent, said Treasurer or lawful agent shall be relieved of any responsibility so far as the payment of said check or checks, or bank notes, by the corresponding banking institution or corporation is concerned, and the Government of the Philippine Islands shall have the right to proceed to the recovery of the amount of said unpaid check or checks, bank note or bank notes, from said defaulting banking institution or corporation either from the bonds, guaranties or deposits given as such Government depositories, or by any other lawful means within its power, and the person who made payment in such check or checks, bank note or notes, shall be liable for the duties for which the same were received, and to make immediate payment thereof. In case of payment by the original person against whom the duties were assessed he shall be entitled to the return of the note or check as received.

SEC. 3. The Collector of Customs for the Philippine Archipelago is further authorized and directed to discontinue the receipt of payment of customs duties by collectors of customs at other ports of accepted or certified checks or bank notes drawn on or issued by the banking institutions or corporations mentioned in section one of this Act, unless each of said banking institutions or corporations hereinbefore mentioned shall cash or receive for deposit, on presentation and demand by the Government of the Philippine Islands, through its lawful agents, any check accepted or certified by said banking institution or corporation at any place in the Philippine Islands where it is at present established or has a branch bank, or make good any bank note described in section one of this Act without loss, discount, payment of

commission or exchange of any kind, or unnecessary delay.

SEC. 4. All existing decrees, laws, regulations, or orders of the United States Philippine Commission or of the former Military Government of the Philippine Archipelago, or parts thereof, inconsistent with this Act are hereby repealed.

SEC. 5. The public good requiring the speedy enactment of this bill, the passage

of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws, September twenty-sixth, nineteen hundred.

SEC. 6. This Act shall take effect on its passage.

Enacted, October 8, 1902.

### [No. 480.]

AN ACT to punish unlawful maintenance of cockfighting and cockpits, attendance upon the same, and gambling in a cockpit.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. Any person who shall maintain a cockpit for the fighting of cocks, or who shall engage in cockfighting in a cockpit, or who shall attend as a spectator of cockfighting in a cockpit, on any day when cockfighting is not lawfully licensed to take place by the municipality in which the cockpit is situate, shall be punished by a fine not exceeding two hundred dollars, in money of the United States, or by imprisonment not exceeding six months, or both, in the discretion of the court.

SEC. 2. Any person who shall maintain or take part in a game of chance in a cockpit, whether the cockpit be lawfully licensed or not, shall be punished by a fine not exceeding two hundred dollars, in money of the United States, or by imprisonment

for not exceeding six months, or both, in the discretion of the court.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred. SEC. 4. This Act shall take effect on its passage.

Enacted, October 15, 1902.

### [No. 481.]

AN ACT so amending section seventeen of act numbered four hundred and twenty-two, providing for the organization of a provincial government in the province of Paragua and defining the limits of that province, as to extend for three months the periods of time named in said section.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section seventeen of Act Numbered Four hundred and twenty-two, entitled "An Act providing for the organization of a provincial government in the Province of Paragua, and defining the limits of that province," is hereby amended by extending for a period of three months all the limitations of time mentioned in said section for making declarations as to the value of property for the purposes of taxation, subjecting parties to fines for failure to make such declarations, for preparing the lists of persons from whom taxes are due, for the period within which taxes may be paid, and for the date on which unpaid taxes shall become delinquent.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 15, 1902.

### [No. 482.]

AN ACT authorizing provincial boards to appropriate provincial funds for the purchase of draft animals for breeding purposes.

By authority of the United States, be it enacted by the Philippine Commission, that: SECTION 1. Whereas the supply of draft animals in the Philippine Islands has been greatly depleted by rinderpest and other diseases, provincial boards are hereby authorized to appropriate provincial funds for the purchase of draft animals for breeding purposes, for the payment of transportation charges upon such animals, and for their maintenance.

SEC. 2. Draft animals purchased by provincial boards shall be used, under such rules and regulations as the several provincial boards may prescribe, and the Chief of the Bureau of Agriculture may approve, to restock provinces with breeds heretofore commonly in use, or to improve the breeds of such animals, or to introduce new breeds.

SEC. 3. The Chief of the Bureau of Agriculture shall aid provincial boards in their selection of draft animals with such information as he may be able to furnish relative to the breeds likely to give the best results in the several provinces, the places where they may be obtained, and the probable cost of purchase and transportation.

they may be obtained, and the probable cost of purchase and transportation.

SEC. 4. Where animals are purchased outside the Philippine Archipelago they shall be obtained through the Insular Purchasing Agent, who shall deliver them at cost to the several provincial boards which order them, including expense of transportation, the provisions of Act Numbered Two hundred and thirty-one to the contrary notwithstanding.

SEC. 5. Horned cattle imported by the Insular Purchasing Agent under the provisions of this Act shall be immunized against rinderpest at the Serum Institute at

Manila and without charge.

SEC. 6. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 7. This Act shall take effect on its passage.

Enacted, October 16, 1902.

#### [No. 483.]

AN ACT appropriating the sum of six thousand dollars, local currency, for repairing the wharf at Jolo.

By authority of the United States, be it enacted by the Philippine Commission, that:
Section 1. There is hereby approprlated, out of any funds in the Insular Treasury
not otherwise appropriated, the sum of six thousand dollars, local currency, for
repairs to the wharf at Jolo, including wages of laborers, purchase of material, and
other expenses incident to the above work.

The work shall be done under the direction of the Collector of Customs for the Philippine Archipelago. In carrying on the work the Collector of Customs is directed to avail himself of the services of competent Army engineers if they are available for

detail for this purpose.

SEC. 2. The public good requiring the speedy enactment of this appropriation bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred. Sec. 3. This Act shall take effect on its passage.

Enacted, October 17, 1902.

## [No. 484.]

AN ACT Providing for the granting of a franchise to construct an electric street railway on the streets of Manila and its suburbs and a franchise to construct, maintain, and operate an electric light, heat, and power system in the city of Manila and its suburbs, after competitive bidding.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. There shall be granted by the Municipal Board to the person or persons making the most favorable bid, as hereinafter provided, a franchise to construct and maintain in the streets of Manila and its suburbs an electric street railway and a franchise to construct, maintain, and operate an electric light, heat, and power system in the city of Manila and its suburbs.

SEC. 2. Subject to the necessary amendments to be fixed by the terms of the successful bid, the form of the franchise to be granted hereunder shall be in the words

and figures following:

### "FRANCHISE.

"A franchise is hereby granted to \_\_\_\_\_, for the period of \_\_\_\_\_ [not more than fifty years from the date hereof], to construct, maintain, and operate an electric street railroad in the city of Manila and its suburbs, over the streets, thoroughfares, bridges, and public places set forth in part one hereof; and to construct, maintain, and operate an electric light, heat, and power system for the purpose of generating and distributing for sale light, heat, and power throughout the city of Manila and its suburbs; all in accordance with the terms and conditions set forth in the two parts hereof, respectively (the terms and conditions in part one applying only to the franchise therein referred to, and the terms and conditions in part two applying only to the franchise therein referred to), and the laws and ordinances, not inconsistent herewith, now or hereafter in force.

#### "PART ONE.

"Paragraph 1. The grantee shall have the right and privilege, and is hereby authorized, subject to the laws and ordinances now or hereafter in force, not inconsistent herewith, to make all needful excavations and constructions in or upon any of the streets, thoroughfares, bridges, and public places designated in the next succeeding paragraph for the purpose of placing, removing, and repairing tracks, sidings, curves, switches, and connections, and erecting poles, wires, and other overhead structures for the maintenance and operation of an electric street railroad, and for the generation, conduction, and distribution of electric current for said street railroad and for build-

ing, maintaining, and operating power houses therefor.

"Par. 2. The streets, thoroughfares, bridges, and public places upon which the grantee is authorized to make such excavations and constructions are the following:

"(a) Commencing at the southerly end of the Bridge of Spain, to and along Calzada de Magallanes, across the Plaza de Martires to Calle Santo Tomas, thence to Calle Cabildo, thence to Calle Fundición, thence to Calle Palacio, thence through the wall and across the most to Paseo de Vidal, thence along Paseo de Bagumbayan to Calle San Luis, thence along Calle Real to Calle Cabañas, thence over the Bridge of San Antonio, and to the Passy race track.

"(b) From the easterly end of Calle Aduanas to Calle Palacio, thence to Calle de

Fundición.

"(c) From the southerly end of the Bridge of Spain to Paseo de Vidal, along said paseo to its junction with Calzada de Nozaleda, along said calzada to its junction with Calzada de San Marcelino.

"(d) From the junction of Calzada de Vidal and Calle Concepción to Calzada de San Marcelino, along the latter calzada to its junction with Calle de Nozaleda, thence to Calle Real (Paco), and along said street to Santa Ana. Digitized by GOOGLE

"( $\epsilon$ ) From the southerly end of the Bridge of Spain to the Bridge of Santa Cruz, across the Bridge of Santa Cruz through Plaza Goiti to Calle Echague, thence to Calle San Miguel, thence to Calle General Solana, thence to Calzada de Aviles, and along Calzada Santa Mesa to Santa Mesa.

"(f) From Plaza Goiti to Plaza Santa Cruz, thence to Calle Enrile, thence to Calle Lacoste, thence to Calle Carballo, thence to Calle Nueva, to and across the

Bridge of Spain.

f''(g) From the intersection of Calle San Jacinto and the Escolta, along Calle San Jacinto to Calle Sacristía, thence across the Bridge of Binondo to Calle San Fernando, thence to Calle Madrid, thence to Calle Aceyteros, thence to Calle de Sagunto, thence to Pasco de Azcárraga, thence to Calle General Izquierdo, thence to Calle San Bernaldo, thence to Calle Paz, thence to Calle Bilibid, thence to Calzada de Iris to Plaza Santa Ana, thence along Calle Alix to the Rotunda de Sampaloc.

"(h) From the intersection of Paseo de Azcárraga and Calle Ylaya along the latter street around Plaza Leon XIII, to and along Calle de Sande to the Reina

Bridge.

"(i) From the intersection of Pasco de Azcarraga, along Calle de Reina Regente, across the Bridge of Maura to the intersection of the line on Calle Sacristía.

"(j) From the intersection of Calle San Bernaldo (Calle Paz) and Calle Arranque

to the intersection of Calle Arranque and Calle Lacoste. "(k) From the intersection of Calle de Bilibid and Calle Cervantes, along said

Calle Cervantes to the San Lázaro race track. "(l) From the northerly end of the Bridge of Spain along the Escolta, across the

bridge over the Sibacon Estero to Plaza Santa Cruz.

"PAR. 3. The grantee shall have the right to lay double tracks upon each of the streets, thoroughfares, bridges, and public places mentioned in the last preceding paragraph, except the following, upon which, except with the express consent of the

Municipal Board to the laying of a double track, only single tracks shall be laid: "Calle Enrile, Calle Lacoste, Calle Carballo, Calle Sacristía, where these streets are less than twenty-four feet wide between curb lines; also Calle San Jacinto, Calle Nueva (Binondo), Calle de Cabaños; also Calle Cabildo, Calle Santo Tomas, Calle de Fundicion, Calle Palacio, Calle Aduana, these last four being the streets within the Walled City: Provided, That the grantee shall have the privilege, under the direction of the Municipal Board, of placing upon all of the foregoing streets the necessary turn-outs, switches, and sidings: And provided further, That in all streets, thorough-fares, bridges, and public places the tracks, rails, and other constructions of the grantee shall be so laid and located as to leave a clear driveway between the tracks and the curb line on at least one side of such tracks, where the width of the street between the curves makes it physically possible.

"Par. 4. The system of electric railroad to be installed hereunder by the grantee

shall be the 'overhead trolley system,' but the grantee shall have the right and privilege to modify, improve, and change such system in such manner as the progress of science and improvements in and the development of motive power may make reasonable and proper; and at any time after twenty-five years from the date hereof the grantee may be required, by ordinance or law, to remove all of its overhead wires and other structures, if reasonably practicable, and to substitute therefor underground

wires, or other approved conductor or motive power.

"PAR. 5. Standard T-rails of at least sixty pounds weight per yard may be used, and where used shall be laid and maintained true to the finished grade of the street or place, so that the grade of the street or place and the top of the rails shall present an unbroken surface, excepting that on the inner side of the rails of each track not more than sufficient space shall be left to allow the free passage of the car wheel flanges: Provided, however, That at least two miles of such tracks shall be laid with grooved rails of the most approved pattern, weighing not less than seventy pounds per yard, the Municipal Board to specify the streets or parts of streets where such grooved rails shall be laid: And provided further, That whenever in the future the Municipal Board shall pave streets or places in which the T-rail is laid, with blocks of stone, wood, or other material the grantee agrees to substitute for the T-rail in such streets, parts of streets or places, the grooved rail above described, if required to do so by the Municipal Board.

"PAR. 6. The gauge of all tracks laid or maintained hereunder shall be four feet

eight and one-half inches.

"PAR. 7. The grantee shall in all cases lay and maintain its tracks so as to conform to the grades of the streets, thoroughfares, bridges, and public places along or across which said tracks may be constructed, and whenever such grades shall hereafter be established or altered by the municipal authorities of the city of Manila the grantee shall immediately relay and maintain its tracks to such established grades at its own expense: Provided, That if any grade at which any such track is now laid is altered

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by the said municipal authorities within seven years from the date hereof, the city of Manila shall not only furnish the material to enable the grantee to conform the bed of its tracks to the altered grade, but shall also furnish the material necessary to reconstruct the cement substructure of the track of the grantee at the new grade: .- 1 nd provided further, That whenever the grade at which any such track is laid is altered by the said municipal authorities after more than seven years from the date hereof, the city of Manila shall furnish the material to enable the grantee to conform the bed of its tracks to the altered grade, less the cement substructure of the track.

"Par. 8. The tracks, wires, and other constructions of the grantee shall be supported by and cross all bridges in the manner directed by the municipal authorities.

"Par. 9. The grantee shall pave and keep in good and permanent repair the surface of the street between its rails and between its tracks and for eighteen inches on each side of its tracks under the supervision of the municipal authorities and in such manner as they shall prescribe: *Provided*, That if the municipality shall order a change of the kind of pavement with which any street or place over which the line of the grantee runs is paved the materials necessary to enable the grantee to change the pavement of so much of the surface of the street as it is hereunder required to keep in good and permanent repair in order to conform to the change ordered by the municipal authorties shall be furnished by the municipal authorities to the grantee.

"Par. 10. The poles erected by the grantee for the operation of its railroad shall be of such height and shall be so located and painted as the municipal authorities shall direct. The poles shall not be of such crooked or ungainly appearance as to

disfigure the streets.

"PAR. 11. The trolley wires of the grantee may be suspended by span wires or brackets, shall have double insulation, and shall be strung at such heights above the ground as the municipal authorities shall direct. Feeder wires shall be of the insulated type known as 'triple braid weather proof,' and no overhead wire or conductor shall carry a potential greater than five hundred and fifty volts.

"Par. 12. The grantee shall at all times keep its tracks, rolling stock, and other

constructions in good condition. Two classes of cars shall be run, and at least sixty per cent of the cars run shall be second-class cars. The grantee hereof shall at all times furnish cars of both classes sufficient to satisfy the public demand and carry comfortably all the members of the public desiring to ride thereon: Provided, That, after one year of operation, the Municipal Board shall have the power, with the concurrence of the grantee of this franchise, to amend this paragraph so as to require that only one class of cars shall be run, upon which the lower rate of fare shall be

charged.

"Par. 13. Every motor car run by the grantee shall be equipped with a fender of

a type to be approved by the municipal authorities.

"PAR. 14. The maximum rate of speed at which the grantee may operate its cars

shall be fixed by the municipal authorities.

"PAR. 15. The fare charged by the grantee shall not exceed ..... cents in money of the United States on a first-class car, or ..... cents in money of the United States on a second-class car, for one continuous ride from one point to another on the railway system of the grantee within the city limits as now or hereafter established, whether it be necessary to transfer the passenger from one car or line of the grantee to another during said ride or not: Provided always, That where a change of cars is necessary there shall be established by the grantee a method of transfers not unreasonably burdensome in its restrictions to the transferred passengers; and in case of a failure to comply with the foregoing requirement as to transfers it may be enforced upon application of the Municipal Board by mandamus to the proper Court of First Instance or the Supreme Court: And provided further, That on lines running outside of the city limits an additional fare or fares may be charged at the rate of five cents in money of the United States on first-class cars, or three cents in money of the United States on second-class cars, for each two miles or fraction thereof beyond the then city limits: And provided further, That the grantee shall for four years from the date hereof accept local currency in lieu of money of the United States in payment for any ride or fare at the ratio of two cents local currency for one cent in money of the United States, until such time as there shall be established for these islands a gold standard coinage and money thereunder shall be made legal tender, after which time the fares to be charged shall be the equivalent of those stated above in money of the United States: And provided further, That pending the adoption of the gold standard, if the official ratio existing between the money of the United States and local currency shall exceed two dollars and forty cents of local currency for one dollar of money of the United States, then and in that case, the grantee may require from the passengers the payment for fares of sufficient local currency to be the equivalent of the fares above fixed in money of the United States at the official ratio. And provided further, That at any time after twenty-five years from the date hereof, upon due notice from the city of Manila to the grantee, the fares charged by the grantee may be readjusted on a reasonable basis by three arbitrators, one to be chosen by the city, one by the grantee, and the third to be selected by the two so chosen if they can agree, but if not, then to be selected by the Chief Executive of the Islands. award of the majority of such arbitrators shall be final. [No bids on this franchise shall be received for fares exceeding seven and one-half cents on a first-class car or five cents

on a second-class car in money of the United States.]
"Par. 16. Members of the Police and Fire Departments of the city of Manila wearing official badges shall be entitled to ride free upon the cars of the grantee, subject to such reasonable and proper restrictions as may be imposed. The fares charged children under seven years of age and children under sixteen years of age going to and from school shall not exceed half the ordinary rates of fare. Children in arms The grantee shall have the power to establish reasonable regulations shall ride free.

for identifying those children going to and from school.

"PAR. 17. Until such time as the fares herein fixed shall be readjusted the grantee shall place on convenient sale lots of one hundred tickets at the rate of .... ...... in money of the United States per one hundred, each of which shall be good for one first-class continuous ride on the cars of the grantee within the limits of the city of Manila; and lots of six tickets at the rate of . in money of the United States per six, each of which shall be good for one second-class continuous ride on the cars of the grantee within the city limits: Provided, That the grantee may issue such tickets subject to such reasonable restric-

tions as to the grantee may seem proper. [No bids will be received which shall fix the price of first-class tickets in lots of one hundred at the rate of more than six dollars in money of the United States, or which shall fix the price for lots of six second-class tickets at the rate of more than twenty-fire cents in money of the United States.]

"Par. 18. In compliance with the franchise held by the Companía de los Tran-

vias de Filipinas, the grantee herein shall pay to said Compañía de los Tranvias de Filipinas five per cent of one peseta per passenger for each kilometer of the line of said Compania de los Tranvias de Filipinas, and a proportionate amount for each

fraction of a kilometer of said line over which said passenger is transported.

"PAR. 19. The grantee shall be liable to pay the same taxes on its real estate, buildings, plant (not including roadbed and track, rolling stock, poles, and wires). machinery, and personal property as other persons are now, or hereafter by law may be required to pay. The grantee shall further pay to the municipal government of the city of Manila per cent of the fares collected and tickets sold within the limits of the city of Manila, and the same percentage of fares collected and tickets sold without the said limits to the proper municipality or municipalities of the Province of Rizal. Said percentage shall be due and payable by the grantee monthly, and shall be in lieu of all taxes and assessments of whatsoever nature, and by whatsoever authority, upon the privileges, earnings, income, franchises, road bed, track, rolling stock, poles, and wires of the grantee, from which taxes and assessments the grantee is hereby expressly exempted. [No bids will be received for this franchise which do not provide for the payment of at least one and one-half per cent of the fares collected and tickets sold.

"Par. 20. The grantee shall keep a record of all fares collected and tickets sold, which shall be subject to the inspection of the municipal authorities, who shall audit and approve the accounts of the company at the end of each month before the payment of the percentage tax. The accounts when audited and approved as herein provided shall be final and conclusive evidence of the liability of the company under

the provisions of paragraph nineteen.
"PAR. 21. The grantee shall begin the construction of the road within the city of Manila within six months from the date of the granting of the franchise, and shall complete the construction of the road and commence the operation of the same within twenty months after the expiration of said period of six months, unless prevented by an act of God, or the public enemy, usurped or military power, martial law, riot, civil commotion, or inevitable cause, and shall thereafter maintain a first-class street-railway service in every respect. The failure of the grantee to comply with the conditions of this paragraph shall render the franchise in this part described liable to forfeiture.

"PAR. 22. Upon the award of this electric street railway franchise and before the same is finally granted, the grantee shall pay to the Treasurer of the Philippine Archipelago, to the credit of the city of Manila, the sum of one hundred and seventyfive thousand dollars, money of the United States, in securities to be approved by the Civil Governor of the Philippine Islands, as security for the performance of the bid: Provided, That the said sum shall be repaid by the said Treasurer to the grantee in the event of the faithful performance by the grantee of all the conditions of this franchise and of all the obligations herein imposed on the grantee, whenever, within the period hereinbefore fixed, three-fourths of the mileage of the road covered by this franchise shall have been constructed. If, however, the grantee shall, within the time required, fail to perform the obligations of his contract, then the city may, by appropriate action, recover the sum so deposited as liquidated damages for the If the deposit of one hundred and seventy-five thousand dollars shall be in vested in interest-bearing securities, the interest shall be collected by the Treasurer and shall be turned over to the grantee as it accrues and is collected, until, and unless, the grantee shall fail to perform the obligation of his contract, when the thereafter accruing interest shall be regarded as part of the liquidated damages.

"Par. 23. The grantee shall hold the city of Manila harmless from all claims,

accounts, demands, or actions arising out of accidents or injuries, whether to property

Or persons, caused by the construction or operation of the road.

PAR. 24. All reasonable or proper or necessary changes on the lines or routes of the grantee may be made by the grantee, with the approval of the municipal authorities and the consent of the Civil Governor.

"Par. 25. The violation or the infringement by the grantee of any of the conditions or the terms as above set forth in part one hereof shall not subject or render liable to forfeiture the franchise more particularly described in part two hereof.

"PAR. 26. Whenever any franchise or right of way is granted to any other street railway company, now or hereafter in existence, over portions of the lines and tracks of the grantee herein, the terms on which said other company shall use such right of way, and the compensation to be paid to the grantee herein by such other company for said use, shall be fixed by the members of the Supreme Court, sitting as a board of arbitrators, the decision of a majority of whom shall be final.

"PAR. 27. Failure by the grantee to maintain a first-class street-railway service in every respect over any portion of its lines or tracks shall constitute an abandonment of such portion, and the grantee may be required by the city of Manila to remove the lines or tracks so abandoned, or the said city may cause such lines or tracks to be removed at the grantee's expense: Provided, That should any part of these lines be abandoned by the company without the consent of the municipal authorities such abandonment may constitute a ground of forfeiture of the entire street railway franchise herein conferred.

"Par. 28. At any time after twenty-five years from the date hereof the city of Manila may purchase, and the grantee shall sell to the city of Manila all of its lines, tracks, cars, real estate, buildings, plant, rights under this franchise, and other property used by it in the operation of a street railway in the city of Manila, at a valuation based upon the net earnings of the grantee, the valuation to be determined, after hearing evidence, by the Supreme Court of the Islands, sitting as a board of arbitrators, whose decision, by a majority of the members thereof, shall be final.

### "PART Two.

"PAR. 1. The grantee shall have the further right and privilege, subject to the laws and ordinances now or hereafter in force, not inconsistent herewith, of erecting, extending, and maintaining in and along the streets, thoroughfares, bridges, and public places of the city of Manila and its suburbs the necessary poles, wires, cutouts, transformers, and other appurtenances and overhead structures for the conducting and distributing of electric currents for light, heat, and power, and the furnishing and selling the same to any person, corporation, or public authority: Provided, That such electric current for the furnishing of light, heat, and power shall be furnished under regulations of the Municipal Board to any person within the corporate limits of the city, residing or doing business within such distance from the main lines conveying such current as the Municipal Board shall decide to be reasonable: And provided further, That the Municipal Board may require the extension of the main lines

of current in any direction within the city limits in its discretion.

"PAR. 2. The Municipal Board, with the approval of the Advisory Board and the Commission, shall have authority to fix, from time to time, by ordinance, the prices at which such current shall be furnished to private persons or corporations and to the city and the Insular Government: Provided always, That the prices so fixed shall be reasonable; and in case the Municipal Board shall disagree with the Advisory

Board as to reasonable rates, then the Commission shall fix them.

"Par. 3. All poles erected by the grantee shall be of such height and shall be so located and painted as the municipal authorities shall direct. The poles shall not be

of such crooked or ungainly appearance as to disfigure the streets.

"Par. 4. All the wires of the grantee shall have double insulation and shall be strung at such heights above the ground as the municipal authorities shall direct. Feeder wires shall be of the insulated type known as 'triple braid weather proof.' "Par. 5. The system used by the grantee shall be that known as the 'alternating current system': Provided, That where it is desired to furnish heat, power, or are lighting, direct currents may be used: And provided further, That in the carrying of currents, stringing of wires, insulation, and in all other respects, the grantee shall comply with the rules and regulations adopted or hereafter to be adopted by the National Board of Underwriters of the United States for the safeguarding of the conduct and use of electric currents in cities.

"PAR. 6. The plant and system of the grantee shall be erected, extended, and maintained according to the best and most approved type of modern electric light, heat, and power plants and systems, and shall conform in all respects to the laws

and ordinances now or hereafter in force, not inconsistent herewith.

"PAR. 7. The grantee shall begin the construction of the system within the city of Manila within six months from the date of the granting of the franchise, and shall complete the construction of so much of the system as shall be coextensive with the lines of the street railway to be constructed under Part One hereof, and commence the operation of the same within twenty months thereafter, unless prevented by act of God, or the public enemy, usurped or military power, martial law, riot, civil commotion, or inevitable cause. The failure of the grantee to comply with the conditions of this paragraph shall render the franchise in this part described liable to forfeiture.

"PAR. 8. The city of Manila shall have the privilege, without compensation, of using the poles of the grantee for the purpose of installing, maintaining, and operat-

ing a fire and police telegraph system.

The grantee shall be liable to pay the same taxes upon its real estate, buildings, plant (not including poles, wires, transformers, and insulators), machinery, and personal property as other persons are or may be hereafter required by law to pay. In consideration of Part Two of the franchise herein granted, to wit, the right to build and maintain in the city of Manila and its suburbs a plant for the conveying and furnishing of electric current for light, heat, and power, and to charge for the same, the grantee shall pay to the city of Manila not less than per cent of the gross earnings received from its business under this franchise in the city and its suburbs. Said percentage shall be due and payable at the time stated in paragraph nineteen of Part One hereof and after an audit like that provided in paragraph twenty of Part One hereof, and shall be in lieu of all taxes and assessments of whatsoever nature and by whatsoever authority upon the privileges, earnings, income, franchises, and poles, wires, transformers, and insulators of the grantee, from which taxes and assessments the grantee is hereby expressly exempted. [No bids will be received for this franchise which do not provide for the payment of at least one and one-half per cent of the gross earnings received by the grantee from its business in the city and its suburbs.]

"PAR. 10. The violation or infringement by the grantee of any of the conditions or terms as above set forth in Part Two hereof shall not subject or render liable to for-

feiture the franchise more particularly described in Part One.

"PAR. 11. Of the deposit of one hundred and seventy-five thousand dollars of securities required in paragraph twenty-two of the first franchise, twenty-five thousand dollars shall be held by the Treasurer of the Philippine Archipelago for the benefit of the city of Manila, to secure compliance with the second franchise herein granted, on the same terms as those contained in paragraph twenty-two above.

#### "PART THREE.

## "GENERAL PROVISIONS APPLYING TO BOTH FRANCHISES.

"PAR. 1. The franchises herein granted shall be subject to amendment, alteration, or repeal by the Congress of the United States, and the right to use and occupy the streets and other public lands herein granted shall revert to the city of Manila, the provincial government of Rizal, or to the Insular Government, as the case may be, upon the termination of these franchises by forfeiture, repeal, or expiration in due course.

"PAR. 2. It shall be a condition of the enjoyment of these franchises that the person or persons to whom they may be originally granted, under the provisions of this Act, shall, before April first, nineteen hundred and three, form a corporation under the laws of the Philippine Islands, hereafter to be passed, or under the laws of the United States or of any State thereof and whose charter shall comply with the laws prevailing in these Islands, to take over these franchises and to perform the terms thereof to be performed by the grantee thereof, in which no stock shall be issued or bonds sold except in exchange for actual cash or for property at a fair valuation equal to the par value of the stocks or bonds so issued or sold, and in which no stock or bond dividends shall be declared.

"PAR. 3. The books and accounts of such corporation shall be subject to official

inspection by the municipal authorities and by the Auditor for the Archipelago or his authorized deputies.

"PAR. 4. It shall not be lawful for the grantee of these franchises, or any vendee thereof, to use, employ, or contract for the labor of persons claimed or alleged to be

held in involuntary servitude.

"Par. 5. The corporation to be formed by the persons originally receiving the grant for the purpose of maintaining and operating these franchises under the laws of the Philippine Islands shall not have power to alienate the same except by con-

sent of the municipal authorities and the approval of the Civil Governor."

SEC. 3. Immediately after the passage of this Act it shall be the duty of the Municipal Board of Manila to advertise that such franchises as above described will be granted upon competitive bidding, and that the bids for compliance with the terms and conditions of the franchises shall be in the form of an obligation or contract to accept the franchises and comply with all their terms and conditions. Due advertisement of competitive bidding for the proposed franchises shall be made in three newspapers printed in the English language and two printed in the Spanish language in the city of Manila, and in two newspapers in the city of New York, in one newspaper in the city of Chicago, and in one newspaper in the city of Washington by two insertions per week for six weeks after the passage of this Act, and a single insertion per week for the subsequent six weeks. There shall also be a weekly insertion for the six weeks following the passage of this Act in a leading street railway journal in the United States. The text of this law, upon its passage, shall be immediately forwarded to the Bureau of Insular Affairs of the War Department, together with a copy of the map of the city showing the projected routes and shall remain on file in that Bureau for the information of bidders in the United States. The text of the law and a similar map shall be on file in the office of the Municipal Board of the city of Manila for the information of bidders in Manila. Bids for the franchises shall be received at any time after the passage of the Act and before the fifth of March, nineteen hundred and three, at the office of the Municipal Board in Manila. On the fifth day of March, nineteen hundred and three, all bids received shall be opened by the Municipal Board. The competition in bidding shall be with respect to three terms of the franchises. First the duration of the franchises as contained in the terms of the franchises: First, the duration of the franchises, as contained in the first paragraph thereof; second, the maximum of fares to be charged on the street railway, as contained in paragraphs fifteen and seventeen of the street railway franchise; and, third, the percentage of gross receipts per annum to be paid for the franchises, as contained in paragraph nineteen of the street railway franchise and paragraph nine of the electric light, heat, and power franchise. The Municipal Board, with the consent of the Advisory Board and the approval of the Philippine Commission, shall determine, in its discretion, the bid most favorable to the city and the public, and award the franchises, amended to include the terms of the successful bid on the points in competition, to the person or persons making such bid. In case the Municipal Board and the Advisory Board do not agree as to which bid is the most favorable bid to the city and the public, then the award shall be made by the Municipal Board in accordance with the decision of the Commission.

SEC. 4. Each bidder shall deposit before his bid shall be considered in the competition, as an evidence of good faith, the sum of seventy-five thousand dollars in money of the United States, in cash or certified check, with the Treasurer of the Archipelago. The deposits of unsuccessful bidders shall be returned to them immediately after the successful bidder has been determined according to law. The deposit of the successful bidder shall be retained and he shall add thereto one hundred thousand dollars in money of the United States to comply with paragraph twenty-two of the street railway franchise. The one hundred and seventy-five thousand dollars thus deposited by the successful bidder may be changed into the form of interestpaying securities, if approved by the Civil Governor, and shall be returned to the contractor in accordance with the terms of paragraph twenty-two of the first fran-

chise and paragraph eleven of the second franchise. SEC. 5. This Act shall take effect on its passage.

Enacted, October 20, 1902.

#### [No. 485.]

AN ACT authorizing the provincial board of Ilocos Norte to divert two thousand five hundred dollars, local currency, of provincial funds as loans to municipalities of that province to relieve the inhabitants thereof suffering from hunger.

By authority of the United States, be it enacted by the Philippine Commission, that: SECTION 1. The provincial board of the Province of Ilocos Norte is hereby authorized to divert two thousand five hundred dollars, local currency, of provincial funds

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as loans to municipalities of that province to relieve the inhabitants thereof suffering The loans made by the province to the municipalities under this Act shall be used by the municipalities solely for the relief of the inhabitants thereof suffering from hunger, and shall be expended under the direction and supervision of the provincial board; such loans to the municipalities shall be without interest, and shall be paid by the latter to the province within two years from the date of the making of such loans by the province.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 24, 1902.

## [No. 486.]

AN ACT to amend Act Numbered Four hundred and sixty-seven, entitled "An Act to provide for taking a census of the Philippine Islands."

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. Section four of Act Numbered Four hundred and sixty-seven, entitled "An Act to provide for taking a census of the Philippine Islands," is hereby amended

so that it shall read as follows:

"There shall also be in the Census Bureau, to be appointed by the Director thereof, one chief clerk, who shall receive a salary at the rate of two thousand two hundred and fifty dollars per year; three secretaries, each at a salary of one hundred and fifty dollars per month; six clerks, each at a salary of one hundred and thirty-three dollars and thirty-three cents per month; and such number of clerks at a salary of not more than eighty-five dollars per month, to be appointed from time to time, and such number of laborers as may be found necessary for the prompt and proper performance of the duties herein required at wages to be fixed by the head of the Bureau.'

SEC. 2. The last paragraph of section eight of said Act shall be amended so as to

read as follows:

"Each supervisor shall receive a salary of one hundred and fifty dollars per month, such sum to be in full compensation for all services rendered and expenses incurred by him: Provided, however, That when he is traveling under orders, or in serious emergencies arising during the progress of the enumeration in his district, or in connection with the enumeration of any subdivision, he may, in the discretion of the Director of the Census, be allowed the actual cost of transportation and one dollar and a half per day in money of the United States, in lieu of subsistence, during his necessary absence from his place of residence in his district, which sum may be increased by the Director of the Census to three dollars and fifty cents per day whenever the supervisor may be called to Manila for consultation with the Director; he shall also be entitled to one clerk at a salary of sixty dollars per month, and one messenger at a salary of thirty dollars per month: *Provided*, That one-half of the salary due each supervisor shall be withheld and not paid him until after the schedules or other returns and reports required of him shall have been duly rendered to the Director of the Census. the Director of the Census.

"The governors of provinces and other provincial officers shall be eligible for appointment as supervisors of the census in the provinces, and shall be entitled to receive, in addition to their regular salary as provincial officers, the amount herein provided as compensation for the supervisors."

SEC. 3. Section ten of said Act is hereby amended by providing that each enumerator and special agent shall receive a salary of two dollars per diem in money of the United States, instead of two dollars and fifty cents, as in said section provided, and by adding at the end thereof the following: "Municipal officials, justices of the peace, and auxiliary justices of the peace shall be eligible for appointment as enumerators or special agents of the census, and when duly appointed may receive the pay herein prescribed for enumerators in addition to their regular salaries or other official compensation while so employed."

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of

the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," 'passed Septem-

ber twenty-sixth, nineteen hundred. SEC. 5. This Act shall take effect on its passage.

Enacted October 24, 1902.



[No. 487.]

AN ACT amending act numbered eighty-two, entitled "The Municipal Code," and act numbered three hundred and three amendatory thereof.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section seventy-two of the Municipal Code, as amended by section one (m) of Act Numbered Three hundred and three, is hereby further amended to read as follows: "It shall be the duty of the provincial treasurer to be present in the municipality, in person or by deputy, for at least two days every quarter during the year, prepared to receive payment of all revenues due to the municipality from any source whatever, except fines as provided in section eighteen, subsection (h), fees for the granting of the privilege of fisheries, the issuing of certificates of ownership of large cattle, and of the transfer of title to the same, tolls from ferries operated by the municipality, fees from municipal stables, municipal pounds, municipal markets, municipal slaughter houses, municipal bath houses, and municipal cemeteries; license fees for theatrical performances, horse races, circuses, cock pits and cock fighting, and the training of fighting cocks; which shall be collected by the municipal treasurer in the manner prescribed by ordinance of the municipal council. The provincial treasurer or his deputy shall give receipts for all municipal funds collected by him, showing the date of each payment, the name of the person making it, the amount of the payment, and on what account it was collected. He shall give notice to the president of the coming of himself or his deputy one week before the quarterly visit of himself or deputy to the municipality, and the president shall cause the same to be posted at the main entrance of the municipal building and in a public and conspicuous place in each barrio. The municipal treasurer shall turn over to the provincial treasurer or his deputy upon his visit to the municipality, all revenues collected subsequent to the last visit of the treasurer or his deputy, together with his duplicate receipts for the same. The provincial treasurer or his deputy shall not remove such funds from the municipality, but shall pay them into the municipal treasury before leaving, and they shall thereupon become available for appropria-tion by the municipal council. The provincial treasurer or his deputy shall be at liberty at all times to inspect the accounts and receipts of the municipal treasurer, and to count the money in the municipal treasury; and he shall audit the accounts and count the cash at least once during each quarter of the fiscal year.

Sec. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 25, 1902.

## [No. 488.]

AN ACT making an appropriation of the sum of sixty-five thousand nine hundred and sixty-five dollars and sixty-five cents, in local currency, for expenditure in the discretion of the civil governor in the provinces of Batangas and La Laguna and the island of Mindoro, and authorizing the sale, rental, or distribution of articles purchased thereunder, and for other purposes.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Whereas, there was realized from certain operations by General J. F. Bell, the Military Commander in the Provinces of Batangas and La Laguna and the Island of Mindoro, during the recent insurrection of a portion of the inhabitants of said territory, a profit arising on account of sales of rice and other food products to the people of said provinces and island, amounting to the sum of sixty-five thousand nine hundred and sixty-five dollars and sixty-five cents, local currency, which sum will be deposited in the Insular Treasury; and whereas, it is desirable to use the said fund for the benefit of the people in the locality of the provinces and island wherein the said profit accrued, the said sum of sixty-five thousand nine hundred and sixty-five dollars and sixty-five cents, local currency, is hereby appropriated, to become available as soon as deposited, to be expended in the discretion of the Civil Governor of the Philippine Islands in such manner and by such agencies and under such rules and regulations as he may direct, in accordance with the provisions of this Act.

SEC. 2. The said sum hereby appropriated may be expended for the following objects:

(a) For the purchase of foodstuffs for sale or distribution.

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(b) For the purchase of farm and garden seeds and plants for sale or distribution. (c) For the purchase of agricultural tools, implements, and devices for cultivating

and irrigating the soil, for sale or distribution.

(d) For expenses in promoting agricultural experiments in connection with the Bureau of Agriculture, including the rent of land, houses, and animals, and other contingent expenses in connection therewith.

(e) For the purchase of animals for breeding and domestic purposes with a view

to improving the breeds of domestic animals, for sale or distribution.

(f) For the purchase and operation of traction engines and cars for use in transporting freight and passengers along the roads in said territory

(g) For the construction, maintenance, and repair of roads in said provinces and

island.

(h) For expenses in combating epidemics, such as plagues, cholera, and smallpox affecting people, rinderpest and other epidemic or contagious diseases affecting animals, and plagues affecting crops.

(i) For the employment of such clerical assistance and labor of all kinds and for the payment of such traveling expenses as may be required for the proper execution

of the purposes of this act.

(j) And for such other purposes as in the discretion of the Civil Governor of the Philippine Islands may be deemed just and wise and for the benefit of the people of

the said provinces and island.

SEC. 3. The Civil Governor may in his discretion request the Commanding General of the Division of the Philippines to detail an officer of the Army of the United States to take charge of the entire purchase, sale, or distribution of the articles and mer-chandise to be purchased under this Act, and to account to the Auditor for his transactions thereunder. Such officer is authorized to intrust to other military officers designated by proper military authority the purchase, sale, and distribution of the merchandise and articles purchased hereunder. He is further authorized to designated to designate the designated by proper military authority the purchase, sale, and distribution of the merchandise and articles purchased hereunder. nate municipal officers and other persons to assist in the sale or distribution of the merchandise or articles purchased under this Act in the various localities of the provinces and island above named, and the municipal officers and other persons so designated shall be entitled to receive such compensation as the officer detailed and appointed as above shall deem just and reasonable compensation for their services, and the fact that the municipal officers may receive a regular compensation for their services as such municipal officers shall not disentitle them to receive the compensation provided herein.

SEC. 4. The officer or officers charged with the disbursement of the funds herein appropriated are authorized to sell at current market rates or to distribute, under such regulations as the Civil Governor may prescribe, any article or articles purchased or procured under the provisions of paragraphs (a) and (b) of section two, or to rent for a reasonable hire any article or articles purchased or procured under the provisions of paragraphs (c) and (f) of said section, or to sell the same at not less than their cost price, or to transport freight and passengers, as provided in paragraph (f) of said section two, under such tariff rates as may be approved by the Civil

Governor.

SEC. 5. All receipts and revenues derived from such sales, rents, and tariffs shall be deposited in the Insular Treasury and shall revert to the appropriation made in this Act, and all deposits in the Insular Treasury on this account shall be as repayments to said appropriation and so credited on the books of the Auditor for the Philippine Archipelago, and subject to withdrawal from the Treasury.

SEC. 6. The moneys appropriated by this Act and derived from its operations shall

be used and expended, in the provinces and island in which the revenue accrued, and may be withdrawn from the Treasury in United States currency at the authorized rate, in accordance with the provisions of section three of Act Numbered Four

hundred and thirty.

SEC. 7. The officer or officers charged with the disbursement of the funds herein appropriated, and with receiving the revenues from the sources herein named, shall render monthly accounts of their transactions to the Auditor for the Philippine Archipelago, in accordance with the provisions of Act Numbered Ninety, and other Acts in harmony therewith, and under such additional regulations as the Auditor may prescribe, pursuant to the provisions of rule twelve of said Act Numbered Ninety.

SEC. 8. In like manner, returns of property which may be purchased, found at station or otherwise acquired, shall be rendered to the Auditor in conformity to the provisions of Act Numbered Two hundred and fifteen of the Philippine Commission.

SEC. 9. Purchase of property may be made under the provisions of this Act without reference to Act Numbered One hundred and forty-six of the Philippine Commission.

SEC. 10. Any municipal officer or other person engaged in the sale and distribution of the rice and other articles whose sale or distribution is provided for herein, may be required before accepting such trust and employment to give a bond in a sum to be fixed by the officer having charge of the distribution hereunder for the province or island, conditioned upon a faithful performance of his duty in accordance with the regulations lawfully prescribed for his conduct. In case of a violation of the conditions of the bond, the same may be forfeited in the discretion of the officer having charge of the transactions under this Act for the province or island, and the penalty of the bond may be recovered against the offending municipal officer as liqui-dated damages for his violation of the regulations. Any municipal officer or other person who accepts employment and compensation as an agent in the sale or distribution of the articles whose sale or distribution is provided for in this Act, who shall violate the regulations prescribed for his conduct in accordance with the terms of this Act, shall be guilty of a misdemeanor and punishable by a fine not exceeding one hundred and fifty dollars in local currency, or by imprisonment at hard labor for not exceeding six months, or by both, in the discretion of the court.

SEC. 11. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment or laws,

September twenty-sixth, nineteen hundred. SEC. 12. This Act shall take effect on its passage.

Enacted, October 25, 1902.

### [No. 489.]

AN ACT appropriating the sum of seven hundred and eighty-four dollars, local currency for Claro Jaramillo, for compensation for services rendered by him from May first, eighteen hundred and ninety-eight, to and including June thirtieth, eighteen hundred and ninety-nine, in caring for the light-house at Cape Melville.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Whereas Claro Jaramillo, head light-keeper at Cape Melville in eighteen hundred and ninety-eight, voluntarily continued to perform such services from May first, eighteen hundred and ninety-eight, to and including June thirtieth, eighteen hundred and ninety-nine, without appointment from the Government authoriities in these Islands, and protected and cared for the light-house at such point, the sum of seven hundred and eighty-four dollars, local currency, is hereby appropriated as compensation for the said Claro Jaramillo at the rate of fifty-six dollars, local currency, per month, for the period from May first, eighteen hundred and ninety-eight, to and including June thirtieth, eighteen hundred and ninety-nine.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage

SEC. 2. The public good requiring the specus chacterion two of "An Act prescribof the same is hereby expedited in accordance with section two of "An Act prescribin the commission in the enactment of laws," passed

September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 27, 1902.

### [No. 490.]

AN ACT appropriating the sum of three million one hundred and thirty-seven thousand five hundred and forty-two dollars and thirty-three cents, in money of the United States, or so much thereof as may be necessary, in part compensation for the service of the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The following sums, in money of the United States, or so much thereof as may be respectively necessary, are hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, in part compensation for the service of the Insular Government and of the city of Manila, for the fiscal year ending June thirtieth, nineteen hundred and three, this appropriation being for the second quarter of said fiscal year, unless otherwise stated. The appropriations herein made, except for fixed salaries for the second quarter of said fiscal year, shall be available for obligations of the fiscal year nineteen hundred and three:

#### PHILIPPINE COMMISSION.

Salaries and wages, Philippine Commission, nineteen hundred and three: President and seven Commissioners, at five thousand dollars per annum each, Secretary at three thousand five hundred dollars per annum, Spanish Secretary at three thousand five hundred dollars per annum, two private secretaries at two thousand four hundred dollars per annum each, two private secretaries at one thousand eight hundred dollars per annum each, three private secretaries at one thousand two hundred dollars per annum each, disbursing officer class four, two clerks class five, two clerks class six, two clerks class seven, one clerk at one thousand five hundred dollars per annum, three clerks class eight, one clerk class nine, one clerk Class D, two clerks Class H, one clerk Class I, two employees Class J, four employees at one hundred and eighty dollars per annum each, twenty thousand four hundred and forty-two dollars and fifty cents.

Contingent expenses, Philippine Commission, nineteen hundred and three: For contingent expenses, including office supplies, furniture, advertising, telegrams, cablegrams, salaries, and expenses of surveyors, helpers, and draftsmen engaged in surveying and making plans of lands under the direction of the Commission, and for

other incidental expenses, fifteen thousand dollars.

In all, for the Philippine Commission, thirty-five thousand four hundred and fortytwo dollars and fifty cents.

#### EXECUTIVE.

#### EXECUTIVE BUREAU.

Salaries and wages, Executive Bureau, nineteen hundred and three: Civil Governor at fifteen thousand dollars per annum, Executive Secretary at seven thousand five hundred dollars per annum, Assistant Executive Secretary at two thousand five hundred dollars per annum, private secretary to the Civil Governor at two thousand five hundred dollars per annum, one clerk class three, one clerk at two thousand four hundred dollars per annum, three clerks class five, six clerks class six, seven clerks class seven, five clerks class eight, seven clerks class nine, five clerks Class A, one janitor Class B, two watchmen at seven hundred and eighty dollars per annum each, three clerks Class C, two employees Class J, five employees at one hundred and eighty dollars per annum each, twelve laborers at one hundred and twenty dollars per annum each, extra allowance for disbursing officer at two hundred dollars per annum, per diems of seven dollars for the Executive Secretary, twenty-two thousand six hundred and fourteen dollars.

Contingent expenses, Malacafian Palace, nineteen hundred and three: For contingent expenses of Malacafian Palace, including lighting of park, purchase and repair of furniture, improvement of grounds, and other incidental expenses, seven hundred

and fifty dollars.

Contingent expenses, Executive Bureau, nineteen hundred and three: For contingent expenses, including furniture, stationery, electric lights, and supplies for Ayuntamiento Building, a fund not exceeding five hundred dollars, to be expended in the discretion of the Civil Governor, and other incidental expenses, two thousand dollars.

In all, for the Executive Bureau, twenty-five thousand three hundred and sixty-

four dollars.

#### PHILIPPINE CIVIL SERVICE BOARD.

Salaries and wages, Philippine Civil Service Board, nineteen hundred and three: Three members at three thousand five hundred dollars per annum each, one examiner class three, one examiner class four, one examiner class five, one examiner class six, one examiner class seven, three examiners class eight, two clerks class nine, one clerk class ten, one clerk Class B, one clerk Class B, one clerk Class B, one clerk Class B, one clerk Class B, one employee Class J, one employee at one hundred and fifty dollars per annum, extra allowance for disbursing officer at two hundred dollars per annum, seven thousand seven hundred and ninety-five dollars.

Transportation, Philippine Civil Service Board, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees, two hundred

dollars.

Contingent expenses, Philippine Civil Service Board, nineteen hundred and three: For contingent expenses, including office supplies, and other incidental expenses, three hundred dollars.

In all, for the Philippine Civil Service Board, eight thousand two hundred and

ninety-five dollars.

#### BUREAU OF THE INSULAR PURCHASING AGENT.

Salaries and wages, Bureau of the Insular Purchasing Agent, nineteen hundred and three: Insular Purchasing Agent at four thousand dollars per annum, Assistant Insular Purchasing Agent at three thousand dollars per annum, disbursing officer and cashier

class four, one clerk class five, three clerks class six, four clerks class seven, five clerks class eight, nine clerks class nine, one clerk at one thousand and fifty dollars per annum, two clerks class ten, four clerks Class A, two clerks Class B, one clerk Class C, three watchmen Class C, one clerk Class D, two clerks Class H, six employees at one hundred and eighty dollars per annum each, and for the hire during the first and second quarters of the fiscal year nineteen hundred and three of such foremen, teamsters, drivers, stablemen, blacksmiths, saddlers, wheelwrights, and additional watchmen and laborers as may from time to time be necessary in the Transportation Division, coal and lumber yards, and for the handling of supplies, not to exceed fifteen thousand four hundred dollars, twenty-nine thousand and fifteen dollars.

Contingent expenses, Bureau of the Insular Purchasing Agent, nineteen hundred and three: For contingent expenses, including supplies, rents, repairs to transportation, forage for horses, vehicles and harnesses, purchase of animals, medicines, veterinary supplies and attendance, and other incidental expenses, twenty-one thousand one

hundred and fifty dollars.

In all, for the Bureau of the Insular Purchasing Agent fifty thousand one hundred and sixty-five dollars.

### DEPARTMENT OF THE INTERIOR.

#### OFFICE OF THE SECRETARY.

Salaries and wages, Office of the Secretary of the Interior, nineteen hundred and three: Secretary of the Interior at ten thousand five hundred dollars per annum, one clerk class eight, two thousand nine hundred and seventy-five dollars.

Transportation, Office of the Secretary of the Interior, nineteen hundred and three: For the actual and necessary traveling expenses of employees on official business, one

hundred and fifty dollars

Transportation, Office of the Secretary of the Interior, nineteen hundred and two: For the actual and necessary traveling expenses of employees on official business during the fiscal year nineteen hundred and two, twenty dollars.

Contingent expenses, Office of the Secretary of the Interior, nineteen hundred and three: For contingent expenses, including office supplies, furniture, and other incidental expenses, one hundred dollars.

In all, for the Office of the Secretary of the Interior, three thousand two hundred

and forty-five dollars.

#### BOARD OF HEALTH FOR THE PHILIPPINES.

Salaries and wages, Board of Health for the Philippines, nineteen hundred and three: Commissioner of Public Health at six thousand dollars per annum from August first to September thirtieth, Chief Health Inspector at three thousand five hundred dollars per annum, Sanitary Engineer at three thousand five hundred dollars per annum, secretary at two thousand five hundred dollars per annum, four medical inspectors class five, four employees class six, two employees class seven, one employee class eight, seven employees class nine, twelve employees class ten, six employees Class A, seven employees at seven hundred and fifty dollars per annum each, seven employees Class D, one employee Class E, one employee at four hundred and fifty dollars per annum, one employee Class G, five employees Class H, seventy-six employees Class I, three employees Class J, twenty employees at one hundred and eighty dollars per annum each, two employees at one hundred and fifty dollars per annum each, twentyseven employees at one hundred and twenty dollars per annum each, twenty-five employees at ninety dollars per annum each, six employees at seventy-two dollars per annum each, twenty-one employees at sixty dollars per annum each, president of the board of health of Surigao at one thousand two hundred dollars per annum, president of the board of health of Antique at one thousand two hundred dollars per annum, extra allowance for disbursing officer at two hundred dollars per annum, twenty-seven thousand six hundred and forty dollars and fifty cents.

Salaries and wages, Board of Health for the Philippines, nineteen hundred and two:

Assistant Director of the Serum Institute at one thousand two hundred dollars per

annum from March thirteenth to March thirty-first, nineteen hundred and two, sixty

dollars.

Support of hospitals, plants, and stations, Board of Health for the Philippines, nineteen hundred and three: For support and maintenance of the Women's Department San Lazaro Hospital, Leper Department San Lazaro Hospital, leper colonies at Cebu and Palestina, plague and smallpox hospitals, plague hospital crematory, steam disinfecting plant, municipal dispensaries, Hospicio de San José, Colegio de Santa Isabel, veterinary department, support of indigent natives in the provinces, vaccine station and serum institute, and for the preparation of the leper colony at Culion, including the construction of houses, roads, hospitals, warehouses, water supply, quarters for officers and attendants, crematory, and so forth, salaries and wages of necessary temporary employees engaged in construction and care of colony, transportation of lepers to the colony, and other incidental expenses in the above work, not to exceed fifty thousand dollars, eighty-six thousand four hundred and fifty-seven dollars.

Suppression and extermination of epidemic diseases and pests, Board of Health for the Philippines, nineteen hundred and three: For the suppression and extermination of epidemic diseases and pests, rentals, equipments, and maintenance of hospitals, plants, camps, and stations for epidemic diseases, including medicines for the same, expenses of disposition of the dead, subsistence of immates and employees of hospitals, plants, camps, and stations, and so forth, subsistence of employees sent from Manila to provincial towns, expenses incurred in the distribution of distilled water, purchase of disinfectants, reimbursement for property, clothing, and so forth, destroyed to prevent the spread of epidemics, expenses incurred in cleaning up infected districts, medicines for indigent natives, salaries and wages for necessary temporary employees engaged in the suppression of epidemics, and per diem allowances of one dollar and fifty cents to Army medical officers in lieu of any loss from the discontinuance of commutation of quarters or otherwise owing to their detail for civil duty with the Board of Health, and for other incidental expenses, seventy-nine thousand two hundred and one dollars and sixty-eight cents.

Suppression and extermination of epidemic diseases and pests, Board of Health for the Philippines, nineteen hundred and two: For the suppression and extermination of epidemic diseases and pests, rentals, equipment and maintenance of hospitals, plants, camps, and stations for epidemic diseases, including medicines for the same, expenses of disposition of the dead, subsistence of inmates and employees of hospitals, plants, camps, and stations, and so forth, subsistence of employees sent from Manila to provincial towns, expenses incurred in the distribution of distilled water, purchase of disinfectants, reimbursement for property, clothing, and so forth, destroyed to prevent the spread of epidemics, expenses incurred in cleaning up infected districts, medicines for indigent natives, salaries and wages for necessary temporary employees engaged in the suppression of epidemics, and per diem allowances of one dollar and fifty cents to Army medical officers in lieu of any loss from the discontinuance of commutations of quarters or otherwise, owing to their detail for civil duty with the Board of Health, and other incidental expenses, for the fiscal year nineteen hundred and two, seven thousand five hundred dollars.

Transportation, Board of Health for the Philippines, nineteen hundred and three: For the transportation of freight, actual and necessary traveling expenses of officers and employees, purchase of ponies, harnesses, and carts for disinfecting purposes, repairs to wagons and harnesses, rental of launches, lorchas, and bancas during the cholera epidemic, rental of vehicles in Manila on official business when the same can not be supplied by the Insular Purchasing Agent, forage for horses, eleven thousand and

five dollars.

Transportation, Board of Health for the Philippines, nineteen hundred and two: For the transportation of freight, actual and necessary traveling expenses of officers and employees, purchase of ponies, harnesses, and carts for disinfecting purposes, repairs to wagons and harnesses, rental of launches, lorchas, and bancas during the cholera epidemic, rental of vehicles in Manila on official business when the same can not be supplied by the Insular Purchasing Agent, forage for horses, during the fiscal year nineteen hundred and two, four thousand seven hundred and ninety-eight dollars and seventy-eight cents.

Contingent expenses, Board of Health for the Philippines, nineteen hundred and three: For contingent expenses, including stationery, supplies, repairs to office furniture, rent of telephones, cablegrams, advertising, per diems of five dollars for the Commissioner of Public Health, per diems of five dollars for the Chief Health Inspector, lighting of laboratory, removal of night soil from buildings occupied by the Insular Government, and other incidental expenses, two thousand four hundred and forty-

eix dollare.

Contingent expenses, Board of Health for the Philippines, nineteen hundred and two: For lighting of laboratory during the month of September, nineteen hundred and one, and removal of night soil from buildings occupied by the Insular Government, eight hundred and forty-two dollars and eight cents.

Salaries and wages, installation of the pail system in the city of Manila, Board of Health for the Philippines, nineteen hundred and three: For salaries and wages of such officers and employees as may be approved or authorized by the Secretary of the Interior, twelve thousand nine hundred and thirty-three dollars and thirty-three cents.

Contingent expenses, installation of the pail system in the city of Manila, Board of Health for the Philippines, nineteen hundred and three: For contingent expenses, including office supplies, repairs to pails, launches, barges, and so forth, purchase of vehicles

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and horses, blacksmiths' supplies, and other incidental expenses, fifty-eight thou-

sand one hundred and thirty-two dollars.

The difference between the amount expended for the installation of the pail system in the city of Manila and the amount collected therefor from property owners and deposited in the Insular Treasury, shall be reimbursed at the close of each fiscal year to the Insular Government by the city of Manila, and when such reimbursement is fully made all property, such as launches, barges, and so forth, purchased in carrying out the provisions of the appropriation, shall revert to and become the property of the city of Manila.

In all, for the Board of Health for the Philippines, two hundred and ninety-one

thousand and sixteen dollars and thirty-seven cents.

#### QUARANTINE SERVICE.

Salaries and wages, Quarantine Service, nineteen hundred and three: One officer at two thousand four hundred dollars per annum, one officer at two thousand two hundred dollars per annum, one officer at two thousand dollars per annum, six officers at one thousand six hundred dollars per annum each, one engineer class nine, one employee at one thousand and twenty dollars per annum, three employees Class A, two employees Class D, three employees Class F, two employees Class H, five employees Class J, eighteen employees at one hundred and eighty dollars per annum each, seven employees at one hundred and twenty dollars per annum each, crews of launches at Manila, Iloilo, and Cebu, not to exceed one thousand five hundred and fifteen dollars, and emergency disinfectors and temporary attendants, not to exceed online hundred and seventy-five dollars, nine thousand seven hundred and thirty dollars.

The Chief Quarantine Officer is hereby authorized to pay the salaries of the following employees for the first quarter of the fiscal year nineteen hundred and three, out of funds appropriated in Act Numbered Four hundred and thirty for "Salaries and wages, Quarantine Service, nineteen hundred and three": One engineer Class F, one disinfector Class H, two attendants at one hundred and twenty dollars per annum each; and he is further authorized to expend a sum not exceeding one hundred and fifty dollars for emergency disinfectors and temporary attendants in addition to the amount appropriated for that purpose in Act Numbered Four hundred and thirty.

Transportation, Quarantine Service, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees, including traveling expenses of officers from the United States and Europe, transportation of supplies, repairs, supplies, and miscellaneous expenses of quarantine launches, three thousand three

hundred dollars.

Commutation of quarters, Quarantine Service, nineteen hundred and three: For commutation of quarters of officers of the Quarantine Service as authorized by the Regulations of the United States Treasury Department, one thousand five hundred and forty dollars.

Support of Mariveles Quarantine Station, Quarantine Service, nineteen hundred and three: For support of Mariveles Quarantine Station, including subsistence, supplies, purchase of coal and disinfectants and the transfer of same, and other incidental expenses,

five thousand one hundred dollars.

Contingent expenses, Quarantine Service, nineteen hundred and three: For contingent expenses, including rent of office, furniture, supplies, office expenses, expenses in raising and repairing disinfecting barge wrecked by typhoon and expenses incident in dispatching assistance to the same, for equipment of camp at Iloilo for isolating and caring for cases of cholers and segregating contacts taken from vessels at Iloilo, and for other incidental expenses, four thousand five hundred and seventy dollars.

In all, for the Quarantine Service, twenty-four thousand two hundred and forty

dollars.

#### FORESTRY BUREAU.

Salaries and wages, Forestry Bureau, nineteen hundred and three: Assistant Chief of Bureau at three thousand dollars per annum, Manager of Timber Testing Laboratory at two thousand four hundred dollars per annum, six foresters at two thousand four hundred dollars per annum each, four inspectors class six, one clerk class six, four clerks class eight, five clerks class nine, six assistant inspectors class nine, four clerks Class A, six assistant inspectors Class A, one skilled laborer Class A, two clerks Class D, ten assistant foresters Class D, two skilled laborers Class F, twenty-five rangers Class G, one draftsman Class H, three skilled laborers Class H, forty rangers Class I, six clerks Class I, three carpenters Class J, two employees at one hundred and fifty dollars per annum each, extra allowance to disbursing officer from August first at

two hundred dollars per annum, hire of laborers for field parties not to exceed seven

hundred dollars, twenty-two thousand five hundred and fifty dollars.

Transportation, Forestry Bureau, nineteen hundred and three: For transportation of freight, and for per diems of ninety cents for officials and employees on official travel under the same provisions as applied to the traveling examiners of the Auditor's and Treasurer's offices by Act Numbered Three hundred and fifty-eight, one thousand eight hundred and seventy-five dollars.

Contingent expenses, Forestry Bureau, nineteen hundred and three: For contingent expenses, including rent of offices, grounds, and telephones, purchase of wood samples and materials, purchase of books and periodicals, per diems of five dollars for the Chief of the Bureau, and other incidental expenses, four thousand-five hundred

and thirty-two dollars.

In all, for the Forestry Bureau, twenty-eight thousand nine hundred and fifty-seven dollars.

#### MINING BUREAU.

Salaries and wages, Mining Bureau, nineteen hundred and three: Chief of Bureau at three thousand dollars per annum, Mining Engineer and Assayer class six, one clerk class nine, one clerk class ten, one clerk Class C, one clerk Class D, one clerk Class T, two clerks Class I, one employee at one hundred and twenty dollars per annum, one employee at eighty dollars per annum, two thousand four hundred dollars.

one employee at eighty dollars per annum, two thousand four hundred dollars.

Geological and Mineralogical Surveys, Mining Bureau, nineteen hundred and three: For the expenses in connection with the Geological and Mineralogical Surveys, including salaries and wages of employees, transportation of employees, and supplies, and other incidental expenses in connection with the above work, one hundred dollars.

Contingent expenses, Mining Bureau, nineteen hundred and three: For contingent expenses, including office supplies, books, stationery, and other incidental expenses,

two hundred and forty-eight dollars and forty-eight cents.

In all, for the Mining Bureau, two thousand seven hundred and forty-eight dollars and forty-eight cents.

#### PHILIPPINE WEATHER BUREAU.

Salaries and wages, Philippine Weather Bureau, nineteen hundred and three: Director at two thousand five hundred dollars per annum, four Assistant Directors at one thousand eight hundred dollars per annum each, secretary and librarian at one thousand four hundred dollars per annum, three clerks Class A, five clerks Class C, five clerks Class B, one clerk Class G, three clerks Class I, four employees at one hundred and fifty dollars per annum each, eight chief observers for first-class branch stations at six hundred dollars per annum each, eight assistant observers for first-class branch stations at one hundred dollars per annum each, twelve observers for second-class branch stations at three hundred dollars per annum each, twenty-two observers for third-class branch stations at one hundred and eighty dollars per annum each, eight observers for rain stations at ninety dollars per annum each, extra allowance for disbursing clerk at two hundred dollars per annum, nine thousand one hundred dollars.

Transportation, Philippine Weather Bureau, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees and the transportation of

supplies, two hundred and fifty dollars.

Contingent expenses, Philippine Weather Bureau, nineteen hundred and three: For contingent expenses, including rents, stationery, supplies, electric lights, telephone, installation of instruments in branch stations, and other incidental expenses, one thousand six hundred and twenty-five dollars.

In all, for the Philippine Weather Bureau, ten thousand nine hundred and seventy-

five dollars.

#### BUREAU OF PUBLIC LANDS.

Salaries and \*vages, Bureau of Public Lands, nineteen hundred and three: Chief of Bureau at three thousand two hundred dollars per annum, one clerk class six, one clerk class seven, one clerk class eight, one clerk class ten, two clerks Class I, one messenger at one hundred and twenty dollars per annum, two thousand four hundred and thirty dollars.

Contingent expenses, Bureau of Public Lands, nineteen hundred and three: For contingent expenses, including furniture, office supplies, and other incidental expenses,

seventy-five dollars.

In all, for the Bureau of Public Lands, two thousand five hundred and five dollars.

#### BUREAU OF AGRICULTURE.

Salaries and wages, Bureau of Agriculture, nineteen hundred and three: Chief of Bureau at four thousand dollars per annum, one Director of Animal Industry class three, one Soil Physicist class five, one Fiber Expert class five, one Botanist and Assistant Agrostologist class five who shall also perform the duties of Botanist in the Forestry Bureau, one expert in charge of plant and seed introduction class five, one superintendent of Government farms class six, one expert in tropical agriculture class eight, one expert in plant culture and plant breeding class nine, one superintendent of experimental station in Manila class nine, one expert in farm machinery and management class ten, one clerk class five, one clerk class seven, three clerks class eight, two clerks class nine, one artist Class A, two clerks Class C, four student scientific aids Class F, one employee at one hundred and eighty dollars per annum, one employee at ninety dollars per annum, manager of stock farm at two thousand dollars per annum, fore man of stock farm Class C, and local and special agents, guides, interpreters, and other labor required in the city of Manila or elsewhere, not to exceed two thousand nine hundred dollars, twelve thousand two hundred and seven dollars and fifty cents.

Transportation, Bureau of Agriculture, nineteen hundred and three: For per diems of two dollars and fifty cents for officials and employees on official travel under the same provisions as applied to the traveling examiners of the Auditor's and Treasurer's offices by Act Numbered Three hundred and fifty-eight, the transportation of supplies, and for the hire of vehicles in Manila on official business when it is impossible for the Insular Purchasing Agent to provide the same, not to exceed fifty dollars, one thousand three hundred dollars.

Transportation, Bureau of Agriculture, nineteen hundred and two: For the hire of vehicles in Manila on official business when it was impossible for the Insular Purchasing Agent to provide the same, during the fiscal year nineteen hundred and two,

twenty-five dollars.

Conlingent expenses, Bureau of Agriculture, nineteen hundred and three: For contingent expenses, including collecting and purchasing valuable seeds, roots, bulbs, trees, shrubs, vines, and plants for experiment, cultivation, and distribution; for paper, twine, gum, and all necessary material required for putting up and distributing the same; for the investigation of the soils of the Philippine Islands, and for indicating upon maps or plats, by coloring or otherwise, the results of such investigations, and to map the tobacco, hemp, sugar, rice, cocoanut, fruit, and vegetable soils of the Philippine Archipelago; for investigating methods of curing tobacco; for originating, through selection and breeding, improved varieties of tobacco, hemp, sugar, rice, fruits, and vegetables, and introducing foreign plants promising to be of value to the Islands; for conducting investigations of the grasses, forage plants, and animal foods, and the means of improving the forage supply of the Islands; for carrying on investigations relating to the medicinal, poisonous, fiber, and other economic plants, and for conducting special investigations of the leading staple plant products of the Archipelago; for investigating the history and habits of injurious and beneficial insects and the best means for destroying those found to be injurious to agricultural crops; for conducting investigations on the diseases of plants and methods of preventing them; for the investigation of the live stock, dairy, and other animal industries of the Philippines, and the improvement of existing breeds of domestic animals; for subscriptions to and purchase of agricultural and scientific and technical books, periodicals, magazines, and publications necessary for the work of the Bureau; for the purchase of stationery, furniture, cases, and all other necessary office supplies; for advertising, telegraphing, cabling, telephone, messenger service, electric lighting, and post-office expenses; for the purchase of ice for the office in Manila; for the purchase and hire of horses, mules, and other working animals for use on the Government farms and experimental stations, for harnesses, wagons, carts, and so forth; for forage for animals; blacksmith tools, forges, and shoeing of animals; for veterinary attendance and supplies; for the purchase of lumber, nails, agricultural tools and machinery, carpenter tools and scientific instruments, for the lease or purchase of land near or in Manila for experimental purposes, and for rents; fourteen thousand five hundred dollars.

In all, for the Bureau of Agriculture, twenty-eight thousand and thirty-two dollars

and fifty cents.

#### BURBAU OF NON-CHRISTIAN TRIBES.

Salaries and wages, Bureau of Non-Christian Tribes, nineteen hundred and three: Chief of Bureau at three thousand five hundred dollars per annum, Assistant Chief of Bureau at two thousand four hundred dollars per annum, Agent for Moro Affairs at one thousand dollars per annum, one clerk class eight, one collector of natural history specimens class eight, one assistant collector of natural history specimens Class D. two clerks Class H, one employee at one hundred and eighty dollars per annum, one employee at ninety dollars per annum, two thousand eight hundred and twenty-two dollars and fifty cents.

Transportation, Bureau of Non-Christian Tribes, nineteen hundred and three: For the actual and necessary traveling expenses of officers, employees, collectors, and school-teachers engaged in collecting data and material, and for the transportation of sup-

plies, six hundred dollars.

Contingent expenses, Bureau of Non-Christian Tribes, nineteen hundred and three: For contingent expenses, including supplies, furniture, books, instruments, rent of office, hire of vehicles in Manila on official business when such transportation can not be furnished by the Insular Purchasing Agent, not to exceed thirty-five dollars, and other incidental expenses, nine hundred dollars.

In all, for the Bureau of Non-Christian Tribes, four thousand three hundred and

twenty-two dollars and fifty cents.

#### BUREAU OF GOVERNMENT LABORATORIES.

Salaries and wages, Bureau of Government Laboratories, nineteen hundred and three: Superintendent of Government Laboratories, at four thousand dollars per annum, one chemist and investigator class five, one chemist class six, one physiological chemist class six, one pathologist class six, one entomologist class six, one assistant biologist at one thousand five hundred dollars per annum, one assistant bacteriologist at one thousand five hundred dollars per annum, three clerks class eight, one chemist and food analyst class nine, one photographer class nine, one assistant chemist class nine, one clerk at one thousand and twenty dollars per annum, one preparator of culture media Class D, one curator Class I, one clerk Class I, one employee Class J, two employees at one hundred and fifty dollars per annum each, four employees at one hundred and twenty dollars per annum each, one temporary employee class six from October first to November thirtieth, nineteen hundred and two, seven thousand one hundred and ten dollars.

Transportation, Bureau of Government Laboratories, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees, hire of vehicles in Manila on official business when it is impossible for the Insular Purchasing Agent to provide the same, not to exceed fifty dollars, and the transportation of supplies,

four hundred and fifty dollars.

Contingent expenses, Bureau of Government Laboratories, nineteen hundred and three: For contingent expenses, including an allowance at the Army rate for quarters for one medical officer detailed by the Army, rent of laboratory building, purchase of chemicals and apparatus, not to exceed ten thousand five hundred and eleven dollars and thirty-five cents, books, not to exceed three thousand eight hundred and fifty-seven dollars and fifty-five cents, surgical instruments, repairs to apparatus, office supplies, stationery, photographic supplies, per diems of five dollars to the Director of the Biological Laboratory, and for other incidental expenses, sixteen thousand one hundred and ninety-three dollars and forty cents.

In all, for the Bureau of Government Laboratories, twenty-three thousand seven

hundred and fifty-three dollars and forty cents.

### BUREAU OF PATENTS, COPYRIGHTS, AND TRADE-MARKS.

Salaries and wages, Bureau of Patents, Copyrights, and Trade-Marks. nineteen hundred and three: One clerk Class A, two hundred and twenty-five dollars.

### PHILIPPINE CIVIL HOSPITAL.

Salaries and wages, Philippine Civil Hospital, nineteen hundred and three: Attending Physician and Surgeon at three thousand dollars per annum, Assistant Attending Physician and Surgeon at two thousand dollars per annum, house surgeon at one thousand dollars per annum, one superintendent class eight, one superintendent class nine from July first to September thirtieth, nineteen hundred and two, three hundred dollars, one dispensing clerk class nine, one chief nurse at one thousand and twenty dollars per annum, one dietist Class C, ten nurses Class C, ten ward attendants Class D, one employee Class G, three employees Class I, one employee at one hundred and eighty dollars per annum, one ambulance driver at six hundred dollars per annum, one driver at one hundred and twenty dollars per annum, five employees at one hundred and forty dollars per annum each, eight employees at one

hundred and fifteen dollars per annum each, five employees at one hundred and twenty dollars per annum each, four employees at ninety dollars per annum each,

seven thousand three hundred and eighty-five dollars.

Contingent expenses, Philippine Civil Hospital, nineteen hundred and three: For contingent expenses, including the purchase of drugs, medicines, lighting of hospital, subsistence of patients and employees, coal, wood, rent of buildings, and telephones, supplies for hospitals, hire of vehicles in Manila on official business when the same can not be furnished by the Insular Purchasing Agent, not to exceed two hundred and fifty dollars, and other incidental expenses, fourteen thousand two hundred and seventy-nine dollars and fifty cents.

In all, for the Philippine Civil Hospital, twenty-one thousand six hundred and

sixty-four dollars and fifty cents.

### CIVIL SANITARIUM, BENGUET.

Salaries and wages, Civil Sanitarium, Benguet, nineteen hundred and three: Attending Physician and Surgeon at two thousand four hundred dollars per annum, one nurse Class C, one employee Class D, one temporary employee Class D from September tenth to September thirtieth, nineteen hundred and two, one employee, Class I, one employee at one hundred and eighty dollars per annum, two employees at forty-five dollars per annum each, increase in the salary of one nurse for the month of August and September from Class D to Class C, hire of laborers for permanent improvement of grounds not to exceed two hundred dollars, one thousand three hundred and twenty-five dollars and eighty-three cents.

Contingent expenses, Civil Sanitarium, Benguet, nineteen hundred and three: For contingent expenses, including furnishing of hospital and cottages not to exceed five thousand dollars, hospital supplies, equipment of sanitarium and cottages, commissary supplies, rent of houses at San Fernando de la Union and Naguilian, transportation of supplies, and other incidental expenses, eight thousand two hundred and

eighty dollars.

In all, for the Civil Sanitarium, Benguet, nine thousand six hundred and five dollars and eighty-three cents.

# DEPARTMENT OF COMMERCE AND POLICE.

### OFFICE OF THE SECRETARY.

Salaries and wages, Office of the Secretary of Commerce and Police, nineteen hundred and three: Secretary of Commerce and Police, at ten thousand five hundred dollars per annum, one clerk class eight, two thousand nine hundred and seventy-five dollars.

### BUREAU OF POSTS.

Salaries and wages, Bureau of Posts, nineteen hundred and three: Director of Posts at six thousand dollars per annum, Assistant Director at three thousand two hundred and fifty dollars per annum, chief of the division of stamps and supplies class five, one post-office inspector class five, three post-office inspectors class six, two clerks class six, four clerks class seven, two clerks class eight, three clerks class nine, one clerk class ten, one clerk Class D, one clerk Class I, three employees at one hundred and fifty dollars per annum each, extra allowance for disbursing officer at two hundred dollars per annum, nine thousand dollars.

Traveling expenses, Bureau of Posts, nineteen hundred and three: For an allowance of two dollars and fifty cents per day in lieu of actual traveling expenses to post-office inspectors while traveling on official business, and for the actual and necessary trav-

eling expenses of other employees, six hundred dollars.

Mail transportation, Bureau of Posts, nineteen hundred and three: For inland mail transportion, sea transportation of mails, and for transportation of mails through

foreign countries, two thousand five hundred dollars.

Contingent expenses, Bureau of Posts, nineteen hundred and three: For contingent expenses, including mail equipment, supplies, part reimbursement to employees of premiums on bonds, and other incidental expenses, four thousand five hundred dollars.

Post-Office Service:

Salaries and wages, Post-Office Service, nineteen hundred and three: One postmaster at three thousand five hundred dollars per annum, one assistant postmaster class four, one postmaster class five, four postmasters class seven, two postmasters class eight,

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six postmasters class nine, seven postmasters class ten, one superintendent of mailclass ave, one superintendent money-order division class six, one superintendent registry division class six, one superintendent free-delivery division class six, five clerkclass seven, sixteen clerks class eight, twelve clerks class nine, fifteen clerks class ten. ten clerks Class A, one clerk Class B, one clerk Class C, four clerks Class D, three clerks Class E, eight clerks Class F, ten clerks Class G, six clerks Class H, four clerks Class I, fourteen employees at one hundred and fifty dollars per annum each, twen tyfour clerks in offices outside of Manila, not to exceed an aggregate of seven hundred and fifty dollars, compensation of postmasters appointed under the provisions of sections three and four of Act Numbered One hundred and eighty-one, not to exceed five thousand dollars, and for the employment of substitutes in places of postmasters and employees granted leaves of absence, not to exceed one thousand five hundred dollars, thirty-three thousand dollars.

Contingent expenses, Post-Office Service, nineteen hundred and three: For contingent expenses, including expenses of stamp agencies in Manila, not to exceed two dollars per month each, rent and lighting of post-offices, furniture, supplies, and other incidental expenses, three thousand five hundred dollars.

In all, for the Bureau of Posts, fifty-three thousand one hundred dollars.

#### BIGNAL BERVICE.

Construction and maintenance of telegraph, telephone, and cable lines, Signal Service. nineteen hundred and three: For purchases and services in connection with the construction and maintenance of telegraph, telephone, and cable lines in the Philippine Archipelago, and for the hire of operators, linemen, messengers, machinists, and cable employees, thirty-one thousand two hundred and sixty-two dollars and thirtyseven cents.

Construction and maintenance of telegraph, telephone, and cable lines, Signal Service, nineteen hundred and one: For purchases and services in connection with the construction and maintenance of telegraph, telephone, and cable lines in the Philippine Archipelago, and for the hire of operators, linemen, messengers, machinists, and cable employees, during the fiscal year nineteen hundred and one, one hundred and fifty dollars.

In all, for the Signal Service, thirty-one thousand four hundred and twelve dollars

and thirty-seven cents.

### BUREAU OF PHILIPPINES CONSTABULARY.

Pay of Philippines Constabulary, nineteen hundred and three: Three Assistant Chiefs at two thousand seven hundred and fifty dollars per annum each, one adjutant at one thousand eight hundred dollars per annum, one paymaster at one thousand eight hundred dollars per annum, forty-two first-class inspectors, not to exceed an aggregate of fifteen thousand seven hundred and fifty dollars, forty-two secondclass inspectors, not to exceed an aggregate of eleven thousand and twenty-five dollars, sixty third-class inspectors, not to exceed an aggregate of fourteen thousand two hundred and fifty dollars, seventy fourth-class inspectors, not to exceed an aggregate of fourteen thousand dollars, twenty telegraph inspectors, not to exceed an aggregate of four thousand five hundred dollars, forty subinspectors at four hundred and eighty dollars per annum each, chief of the section of information at two thousand five hundred dollars per annum, one armorer and gunsmith at nine hundred dollars per annum, one clerk class six, three clerks class eight, three clerks class nine, eight clerks Class A, two clerks Class C, two teamsters Class D, two clerks Class G, two clerks Class H, two clerks Class I, two employees at one hundred and fifty dollars per annum each, two employees at one hundred and twenty dollars per annum each, extra compensation for forty supply officers at two hundred dollars per annum each, and for pay of enlisted men of all grades and of laborers, not to exceed an aggregate of one hundred and fifty thousand dollars, two hundred and fifteen thousand dollars.

The number of inspectors for the Philippines Constabulary shall not exceed an average of five for each province, and the number of enlisted men of all grades shall not exceed six thousand.

Clothing, camp and garrison equipage, Philippines Constabulary, nineteen hundred and three: For cloth, woolens, materials and manufacture of clothing, equipage, purchase, repair, and preservation of arms, ammunition, and equipment, and for clothing allowance not drawn in kind by enlisted men on discharge, thirty-nine thousand dollars.

Barracks and quarters, Philippines Constabulary, nineteen hundred and three: For allowance for offices, guardhouses, and arsenals, repairs to Government buildings

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and stables, construction and hire of buildings and stables, and for fuel and illuminating supplies, twenty thousand dollars.

The repair and construction of buildings for the Philippines Constabulary shall be under the direction of the Chief of Constabulary, anything in Act Numbered Two

hundred and sixty-eight to the contrary notwithstanding.

Transportation, Philippines Constabulary, nineteen hundred and three: For transportation of officers and enlisted men, prisoners, animals, supplies, for the purchase and hire of draft animals, harnesses, wagons, carts, and so forth, for forage for animals, blacksmiths' tools, forges, and shoeing of animals, for the purchase and hire of horses for mounted service, for veterinary attendance and supplies, for the subsistence of officers and enlisted men while on campaign or traveling under orders, forty thousand dollars.

Secret-service fund, Philippines Constabulary, nineteen hundred and three: For a contingent fund to be used for secret-service purposes in the discretion of the Chief or

Acting Chief, nine thousand dollars.

Commissary stores, Philippines Constabulary, nineteen hundred and three: For the purchase and transportation of commissary stores in accordance with the terms of previ-

ous appropriations for the same purpose, forty thousand dollars.

Contingent expenses, Philippines Constabulary, nineteen hundred and three: For contingent expenses, including stationery, furniture, office supplies, cablegrams, special messengers, post-office expenses, purchase of periodicals and professional books, medical treatment and medicines for officers and enlisted men, construction, repair, and maintenance of telegraph and telephone lines, subsistence of prisoners, support of Constabulary Band, per diems of five dollars for the Chief and First Assistant Chief, and for other incidental expenses, twelve thousand dollars.

In all, for the Bureau of Philippines Constabulary, three hundred and seventy-five

thousand dollars.

#### BUREAU OF PRISONS.

Salaries and wages, Bureau of Prisons, nineteen hundred and three: Warden at three thousand dollars per annum, two Assistant Wardens at one thousand eight hundred dollars per annum each, one physician at two thousand dollars per annum, one master mechanic at one thousand five hundred dollars per annum, one clerk class eight, three clerks class nine, one baker class nine, one blacksmith class nine, two inspectors class nine, one clerk Class A, two overseers Class D, two foremen Class D, two overseers Class I, six keepers Class I, two hospital stewards Class I, two chaplains at three hundred dollars per annum each, one laundryman Class J, four clerks Class J, one teamster at one hundred and twenty dollars per annum, seventeen guards at nine hundred dollars per annum each, two sergeants at three hundred and sixty dollars per annum each, twenty-eight guards at two hundred and forty dollars per annum each, extra allowance for disbursing officer at two hundred dollars per annum, twelve thousand seven hundred and sixty-five dollars.

Contingent expenses, Bureau of Prisons, nineteen hundred and three: For contingent expenses, including subsistence of prisoners, medicines and supplies, electric lighting, oil, forage for horses, burial of deceased prisoners, reimbursement to prisoners of earnings as hired laborers outside of the prison prior to American occupation, clothing for prisoners, and other incidental expenses, twenty-nine thousand five hundred and seventy-four dollars.

In all, for the Bureau of Prisons, forty-two thousand three hundred and thirtynine dollars.

OFFICE OF THE CAPTAIN OF THE PORT.

Salaries and wages, Office of the Captain of the Port, nineteen hundred and three: Harbormaster at two thousand five hundred dollars per annum, Inspector of Boilers at two thousand two hundred and fifty dollars per annum, Inspector of Hulls at two thousand dollars per annum, one clerk class nine, three clerks Class I, two thousand two hundred and twelve dollars and fifty cents.

Contingent expenses, Office of the Captain of the Port, nineteen hundred and three: For contingent expenses, including supplies, advertising, and other incidental expenses,

one hundred dollars.

In all, for the office of the Captain of the Port, two thousand three hundred and twelve dollars and fifty cents.

# BUREAU OF COAST GUARD AND TRANSPORTATION.

Salaries and wages, Bureau of Coast Guard and Transportation, nineteen hundred and three: One clerk class five, one clerk class six, one clerk class seven, four clerks class

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eight, two clerks class nine, two clerks Class A, two storekeepers Class A, two assistant storekeepers Class F, one employee at one hundred and eighty dollars per annum, five employees at one hundred and fifty dollars per annum each, extra allowance for disbursing clerk at two hundred dollars per annum, four thousand seven hundred

and seventy-two dollars and fifty cents.

Light-House Service, Bureau of Coast Guard and Transportation, nineteen hundred and three: For the expenses of the Light-House Service, including construction of light-houses, salaries and wages of keepers, boatmen, messengers, and laborers, supplies. repairs, buoyage, and other incidental expenses, twenty-five thousand eight hundred dollars.

Light-House Service, Bureau of Coast Guard and Transportation, nineteen hundred and two: For the expenses of the Light-House Service, including salaries and wages of keepers, messengers, and laborers, supplies, buoyage, and other incidental expenses, during the fiscal year nineteen hundred and two, five hundred and six dollars and twenty-eight cents.

Launches, Bureau of Coast Guard and Transportation, nineteen hundred and three: For expenses in the maintenance of launches and steamers, including salaries and wages of captains, engineers, crews, and laborers, repairs and outfits, rations, coal,

and oil, forty-five thousand dollars.

Construction of vessels, Bureau of Coast Guard and Transportation, nineteen hundred and three: For contract payments on ten Class A steamers and on five Class B steamers, for changes in specifications, supplies, salaries, and expenses of inspectors supervising the construction of such steamers, for the purchase of spare parts of machinery and for armament, three hundred and thirty-nine thousand eight hundred and six-

teen dollars and twenty cents.

Contingent expenses, Bureau of Coast Guard and Transportation, nineteen hundred and three: For contingent expenses, including supplies, advertising, and per diems of three dollars and fifty cents for the Superintendent in charge of the construction of light-houses, and so forth, and of five dollars each for the Chief of the Bureau, the Superintendent of Light-Houses, Buoys, and so forth, and the Superintendent of the Division of Construction, Maintenance, and Operation of Vessels, and for other incidental expenses, two thousand two hundred and two dollars.

In all, for the Bureau of Coast Guard and Transportation, four hundred and eighteen thousand and ninety-six dollars and ninety-eight cents.

### BUREAU OF COAST AND GEODETIC SURVEY.

Salaries and wages, Bureau of Coast and Geodetic Survey, nineteen hundred and three: One clerk class eight, one clerk Class D, two clerks Class E, one clerk Class F, four clerks Class G, one apprentice draftsman at one hundred and eighty dollars per annum, one employee at one hundred and eighty dollars per annum, one thousand four hundred dollars.

Expenses of steamers, Bureau of Coast and Geodetic Survey, nineteen hundred and three: For expenses in the maintenance of steamers engaged in survey work, including salaries and wages of officers and crews, rations, supplies, coal, repairs, and other inci-

dental expenses, six thousand eight hundred dollars.

Field expenses, Bureau of Coast and Geodetic Survey, nineteen hundred and three: For field expenses, including pay of observers, foremen, recorders in the field, and other

incidental expenses, three thousand nine hundred dollars.

Contingent expenses, Bureau of Coast and Geodetic Survey, nineteen hundred and three: For contingent expenses, including office supplies, stationery, hire of vehicles in Manila on official business when such transportation can not be secured from the Insular Purchasing Agent, not to exceed thirty dollars, and for other incidental expenses, two hundred and fifty dollars.

In all, for the Bureau of Coast and Geodetic Survey, twelve thousand three hun-

dred and fifty dollars.

# BUREAU OF ENGINEERS.

Salaries and wages, Bureau of Engineering, nineteen hundred and three: Consulting Engineer at four thousand five hundred dollars per annum from July first, Assistant Engineer class seven, one clerk class nine, and for salaries of such additional engineers, draftsmen, and employees as may from time to time be necessary, not to exceed one thousand five hundred dollars, four thousand two hundred and sixty-two dollars and fifty cents.

Transportation, Bureau of Engineering, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees and the transportation of

supplies, four hundred dollars.

Public works, Bureau of Engineering, nineteen hundred and three: For expenses in connection with such public works as may be authorized by the Commission, including survey of the harbor of Cebu, eight thousand dollars.

Contingent expenses, Bureau of Engineering, nineteen hundred and three: For contin-

gent expenses, including supplies, surveying instruments, and other incidental expenses, two thousand dollars.

In all, for the Bureau of Engineering, fourteen thousand six hundred and sixty-

two dollars and fifty cents.

#### DEPARTMENT OF FINANCE AND JUSTICE.

#### OFFICE OF THE SECRETARY.

Salaries and wages, Office of the Secretary of Finance and Justice, nineteen hundred and three: Secretary of Finance and Justice, at ten thousand five hundred dollars per annum, one clerk class eight, two thousand nine hundred and seventy-five dollars.

Contingent expenses, Office of the Secretary of Finance and Justice, nineteen hundred and three: For contingent expenses, including office supplies, furniture, and other inci-

dental expenses, fifty dollars.

In all, for the Office of the Secretary of Finance and Justice, three thousand and twenty-five dollars.

# BUREAU OF THE INSULAR TREASURER.

Salaries and wages, Bureau of the Insular Treasurer, nineteen hundred and three: Treasurer at six thousand dollars per annum, cashier at three thousand dollars per annum, three clerks class three, three clerks class four, two clerks class five, one temporary clerk class five from September seventeenth to October twenty-eighth, five clerks class six, two clerks class seven, three clerks class eight, three clerks class nine, one clerk at seven hundred and fifty dollars per annum, one clerk Class C, two clerks Class D, one clerk Class H, two clerks Class I, one clerk Class J, one employee at two hundred and ten dollars per annum, one employee at one hundred and eighty dollars per annum, extra allowance for disbursing officer at two hundred dollars per annum, thirteen thousand one hundred and sixty dollars and eighty-four cents.

Transportation, Bureau of the Insular Treasurer, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees, per diems for deputies and examiners in official travel in connection with the examination of accounts as provided in Act Numbered Three hundred and fifty-eight, and for the

transfer of funds to and from the provinces, two thousand dollars.

Contingent expenses, Bureau of the Insular Treasurer, nineteen hundred and three: For contingent expenses, including payment of premiums on surety bonds, and the rebate of unearned premiums on surety bonds canceled or transferred, stationery, office supplies, purchase of sales and other incidental expenses, twenty-six thousand five hundred dollars.

In all, for the Bureau of the Insular Treasurer, forty-one thousand six hundred

and sixty dollars and eighty-four cents.

### BUREAU, OF THE INSULAR AUDITOR.

Salaries and wages, Bureau of the Insular Auditor, nineteen hundred and three: Auditor at six thousand dollars per annum, Deputy Auditor at four thousand dollars per annum, three clerks class three, four clerks class four, four clerks class five, eight clerks class six, five clerks class seven, nine clerks class eight, ten clerks class nine, six clerks class ten, four clerks Class A, two clerks Class B, two clerks Class C, two clerks Class D, two clerks Class E, two clerks Class F, two clerks Class I, four employees at one hundred and fifty dollars per annum each, extra allowance for disbursing officer at two hundred dollars per annum, twenty-four thousand seven hundred and fifteen dollars.

The Auditor is hereby authorized and directed to designate a clerk of class four as an examiner of the accounts of disbursing clerks and collecting officers in the city of Manila, and to perform such other duties as the Auditor may designate. Under the direction of the Auditor, the clerk so designated shall examine once each quarter, if practicable, the accounts of each officer located in the city of Manila, who collects or disburses funds belonging to or under the control of the Insular Government. Such clerk shall give a bond, as provided by law, in such amount as may be fixed by the Insular Treasurer, and in all cases where it is deemed advisable to suspend or remove a disbursing clerk or collecting officer for cause, such clerk shall be authorized by the Civil Governor to take charge of the office of such disbursing clerk or collecting

officer and collect or disburse moneys as provided by law under such assignment and shall render accounts of such transactions as provided by law. For this service no

additional compensation shall be paid to the said clerk.

Transportation, Bureau of the Insular Auditor, nineteen hundred and three: For the

actual and necessary traveling expenses of officers and employees and per diems of officers and employees in official travel in connection with the examination of accounts as provided in Act Numbered Three hundred and fifty-eight, one thousand dollars.

Continuent expenses. Bureau of the Insular Auditor, nineteen hundred and three: For

Contingent expenses, Bureau of the Insular Auditor, nineteen hundred and three: For contingent expenses, including stationery, supplies, and other incidental expenses, seven hundred and fifty dollars.

In all, for the Bureau of the Insular Auditor, twenty-six thousand four hundred

and sixty-five dollars.

#### BUREAU OF CUSTOMS AND IMMIGRATION.

Salaries and wages, Bureau of Customs and Immigration, nineteen hundred and three: Collector of Customs at six thousand dollars per annum, Deputy Collector of Customs at four thousand dollars per annum, two additional deputy collectors of customs at three thousand dollars per annum each, surveyor of customs at four thousand dollars per annum, deputy surveyor of customs class two.

Office of the Collector of Customs:

One clerk class seven, two clerks class eight.

Office of the Deputy Collector of Customs:

One clerk class seven, one clerk class nine. Office of the Surveyor of Customs:

One admeasurer class three, one clerk class seven, one clerk class eight, three clerks class F.

Division of Insular Customs Accounts:

Disbursing officer class five, one clerk class nine, one clerk class ten, one clerk Class H, three clerks Class J, one employee at ninety dollars per annum.

Correspondence Division:

One clerk class six, three clerks class seven, six clerks class eight, five clerks Class A, one clerk Class C, one clerk Class F, two employees at one hundred and eighty dollars per annum each, two employees at one hundred and twenty dollars per annum each.

Board of Protests and Appeals:

One clerk class four, two clerks class eight.

Cashier's Division:

Cashier class one, assistant cashier class five, one teller class ten, one clerk class ten, three clerks Class F, two employees at ninety dollars per annum each.

Appraiser's Division:

Appraiser of textiles class three, three appraisers class five, four examiners class seven, four examiners class eight, twelve examiners class nine, twenty examiners class ten, nine employees at one hundred and twenty dollars per annum each, two employees at ninety dollars per annum each.

Importation, Exportation, and Navigation Division:

Chief of Division class five, one clerk class seven, one liquidator class eight, one clerk class eight, two clerks class nine, three clerks class ten, two clerks Class A, two clerks Class D, three clerks Class I, two employees at ninety dollars per annum each.

Liquidation Division:

Chief of Division class five, one clerk class eight, two liquidators class nine, two liquidators class ten, one liquidator Class A, two liquidators Class D, two liquidators Class F, two employees at ninety dollars per annum each.

Inspector's Division:

Chief of Division class five, one clerk class seven, two inspectors class eight, two inspectors class nine, two inspectors class ten, twenty-six inspectors Class A, four weighers Class F, twenty guards Class I, twelve weighers Class J, sixty guards Class J.

General Order Stores and Bonded Warehouse Division:

Chief of Division class six, one clerk class seven, one clerk class ten, seventeen storekeepers Class A, two clerks Class A, seven clerks Class I, fifteen clerks Class J, twenty-five employees at one hundred and eighty dollars per annum each, seventeen employees at one hundred and twenty dollars per annum each, two employees at ninety dollars per annum each.

Consular and Statistical Division:

Chief of Division class five, one clerk class seven, two clerks class nine, four clerks class ten, six clerks Class A, two clerks Class F, four clerks Class J, one employee at ninety dollars per annum.

Immigration Division:

Chief of Division class five, one clerk class seven, one immigration inspector class eight, two immigration inspectors class nine, one Chinese interpreter Class D, one employee Class J, two employees at one hundred and twenty dollars per annum each, one employee at ninety dollars per annum.

Passenger and Baggage Division:

Chief of Division class six, one clerk class eight, two baggage inspectors class ten, two baggage inspectors Class A, one interpreter Class D, four employees at one hundred and twenty dollars per annum each.

Harbor Launch Division:

Chief of Division class six, one clerk class eight, one clerk class nine, two launch inspectors Class A, one patron Class D, three launch inspectors Class J, one employee at one hundred and eighty dollars per annum, six employees at one hundred and fifty dollars per annum each, ten employees Class F, two employees Class I, eleven employees at two hundred dollars per annum each, twenty employees at one hundred and twenty dollars per annum each.

Division of Special Agents:

One special agent class three, two special agents class four, one special agent class six, one special agent at ten dollars per day, salaries and expenses of secret agents not to exceed five hundred dollars per month.

Superintendent of Buildings:

One superintendent Class A, two night watchman Class C, one janitor Class I, fourteen employees at one hundred and twenty dollars per annum each.

Iloilo Custom-House:

Collector of customs at four thousand dollars per annum, deputy collector of customs class four, surveyor of customs class six, one clerk class six, one appraiser of merchandise class seven, two clerks class eight, one clerk class nine, one clerk class ten, four clerks Class A, three inspectors Class A, three clerks Class D, one inspector Class F, one engineer Class F, one harbor policeman Class G, one engineer Class H, three employees Class I, fifteen employees Class J, three employees at one hundred and eighty dollars per annum each, two employees at one hundred and fifty dollars per annum each, two employees at one hundred and thirty-five dollars per annum each, one employees at one hundred and twenty dollars per annum, two employees at one hundred and eight dollars per annum each, two employees at ninety dollars per annum each.

Cebu Custom-House:

Collector of customs at three thousand five hundred dollars per annum, deputy collector of customs class five, surveyor of customs class six, one clerk class six, one appraiser of merchandise class seven, one clerk class eight, one examiner class eight, one inspector class ten, one inspector class A, two clerks Class A, one clerk Class D, one clerk Class F, two employees Class G, three employees Class H, eighteen employees Class J, three employees at one hundred and eighty dollars per annum each, two employees at one hundred and twenty dollars per annum each, emergency employees not to exceed an aggregate of ten dollars per month.

Jolo Custom-House:

Collector of customs class three, one examiner class eight, one clerk class inne, one clerk Class D, one clerk Class I, six employees Class J, two employees at ninety dollars per annum each, one employee at seventy-two dollars per annum.

Zamboanga Custom-House:

Collector of customs class five, one examiner class eight, one clerk class nine, one clerk Class A, one clerk Class I, five guards Class J, two employees at ninety dollars per annum each, four employees at seventy-two dollars per annum each, emergency employees not to exceed an aggregate of five dollars per month.

Aparri Custom-House:

One acting collector of customs class six, one clerk Class D, four employees at seventy-two dollars per annum each.

Interior ports:

Twenty coast district inspectors class eight, ten deputy coast district inspectors Class A, twenty-five clerks Class I, allowance to one hundred presidentes performing duties as inspectors of customs not to exceed one hundred and eighty dollars per annum each, salaries and wages of boat crews not to exceed one thousand one hundred dollars.

Total for salaries and wages, one hundred and eighteen thousand eight hundred

and eighty-eight dollars and fifty-one cents.

The appropriation in Act Numbered Three hundred and eighty-nine, under the Bureau of Customs and Immigration for salaries and wages of employees at the Siassi Custom-House, is hereby made available for the payment of salaries and wages

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of the same number of employees in the Aparri Custom-House for the month of June.

nineteen hundred and two.

Transportation, Bureau of Customs and Immigration, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees and the transportation of supplies, one thousand nine hundred and forty-seven dollars and fifty cents.

Revenue launches, Bureau of Customs and Immigration, nineteen hundred and three: For the maintenance and expenses of launches and revenue cutters, including salaries and wages of officers and crews, supplies, fuel and repairs for the same, twenty-three

thousand four hundred and twenty-six dollars and twenty cents.

Contingent expenses, Bureau of Customs and Immigration, nineteen hundred and three: For contingent expenses throughout the Archipelago, including stationery, office supplies, cart and coolie hire, rent of custom-houses, repairs to boat-houses, boarding boats, subsistence of customs officers stationed on board United States Army Transports, and for the payment of awards to informers under the provisions of section three hundred and forty-eight of Act Numbered Three hundred and fifty-five, twelve thousand six hundred and seventy-three dollars and eleven cents.

In all, for the Bureau of Customs and Immigration, one hundred and fifty-six

thousand nine hundred and thirty-five dollars and thirty-two cents.

#### BUREAU OF INTERNAL REVENUE.

Salaries and wages, Bureau of Internal Revenue, nineteen hundred and three: For salaries

and wages, five hundred and eighty-seven dollars and seventy-five cents.

Salaries and wages, Bureau of Internal Revenue, nineteen hundred and two: For salaries and wages during the fiscal year nineteen hundred and two, thirteen dollars and thirty-three cents.

Traveling expenses, Bureau of Internal Revenue, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees and the transporta-

tion of supplies, six hundred dollars.

Contingent expenses, Bureau of Internal Revenue, nineteen hundred and three: For contingent expenses, including rents, office supplies, furniture, and other incidental expenses, seventy dollars.

In all, for the Bureau of Internal Revenue, one thousand two hundred and seventy-

one dollars and eight cents.

### BUREAU OF THE INSULAR COLD STORAGE AND ICE PLANT.

Salaries and wages, Bureau of the Insular Cold Storage and Ice Plant, nineteen hundred and three:

Office force and sales department:

One clerk class five, two clerks class six, two clerks class seven, four clerks class eight, one clerk class nine, two clerks Class B, three clerks Class C, two clerks Class D, two clerks Class H, two clerks Class I, extra allowance for disbursing clerk at two hundred dollars per annum.

Engineering and manufacturing cold storage department:

One chief engineer at two thousand four hundred dollars per annum, one assistant engineer class five, one assistant engineer class six, one assistant engineer class seven, one electrician class seven, one machinist class seven, one overseer cold storage class ten, one oiler class ten, one fireman class ten, one assistant machinist class nine, two firemen at nine hundred and sixty dollars per annum each, one oiler Class A, one assistant machinist class ten, one pipe fitter class nine, one oiler Class B, one fireman Class B, one oiler at seven hundred and eighty dollars per annum, one electrician Class C, one elevator man Class F, one assistant machinist Class G, one elevator man Class H, four wipers Class J, four coal passers and assistant firemen Class J, one elevator man Class J, one assistant overseer cold storage Class J, three ice tank and storage men Class J, four wipers at two hundred and four dollars per annum each, four coal passers and assistant firemen at two hundred and four dollars per annum each, six wipers at one hundred and eighty dollars per annum each, four coal passers and assistant firemen at eighty dollars per annum each, eighteen ice tank and storage men at one hundred and eighty dollars per annum each, eighteen ice tank and storage men at one hundred and eighty dollars per annum each.

Land transportation department:

One overseer class nine, one blacksmith class nine, one wheelwright class ten, one teamster Class A, one teamster Class B, ten teamsters at seven hundred and eighty dollars per annum each, four teamsters Class C, one saddler Class D, one blacksmith's helper Class H, one blacksmith's helper Class J, twenty stablemen at one hundred and eighty dollars per annum each.

Water transportation department:

One overseer class eight, one assistant overseer Class A, one engineer Class F, one peatron Class H, one assistant engineer Class H, six patrons Class I, one boatswain at t wo hundred and sixteen dollars per annum, two firemen at two hundred and sixteen dollars per annum each, six timoneros at one hundred and ninety-two dollars per arrnum each, sixteen sailors at one hundred and eighty dollars per annum each, twenty-four sailors at one hundred and sixty-eight dollars per annum each, three t knows and five hundred and three dollars.

Maintenance and care of buildings and grounds:

One house carpenter class nine, one storekeeper at one thousand and fifty dollars per annum, one assistant house carpenter class ten, two overseers class ten, four watchmen at seven hundred and eighty dollars per annum each, two watchmen Class C, one house painter Class D, two carpenters Class F, two laborers Class H, two painters Class I, four laborers Class J, two assistant overseers Class J, one assistant storekeeper at two hundred and sixteen dollars per annum, six laborers at two hundred and sixteen dollars per annum each, ten laborers at one hundred and eighty dollars per annum each, two store boys at one hundred and eighty dollars per annum each.

Total for salaries and wages, twenty-eight thousand four hundred and seventy-

three dollars and fifty cents.

BUREAU OF JUSTICE.

Salaries and wages, Bureau of Justice, nineteen hundred and three:

Supreme Court:

Chief Justice at seven thousand five hundred dollars per annum, six Associate Justices at seven thousand dollars per annum each, one clerk of the court at three thousand dollars per annum, two deputy clerks at two thousand dollars per annum each, one reporter at one thousand dollars per annum, one employee class five, one employee class seven, one employee class nine, one employee Class C, one employee Class E, five employees Class H, six employees Class J, five employees at one hundred and fifty dollars per annum each.

Court of First Instance, Manila:

Three judges at five thousand five hundred dollars per annum each, one clerk at two thousand dollars per annum, two assistant clerks at one thousand six hundred dollars per annum each, one deputy clerk at nine hundred dollars per annum, five employees class seven, one employee class eight, two employees class nine, eight employees Class H, five employees at one hundred and fifty dollars per annum each, Chinese and Japanese interpreters, not to exceed an aggregate of fifty dollars.

Courts of First Instance, First District:

One judge at three thousand five hundred dollars per annum, one clerk, Ilocos Norte, at nine hundred dollars per annum, one clerk, Cagayan, at eight hundred dollars per annum, one clerk, Isabela, at seven hundred dollars per annum, one employee class eight, one employee Class D, three employees Class J, three employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Second District:

One judge at three thousand dollars per annum, one clerk, Ilocos Sur, at nine hundred dollars per annum, one clerk, Abra, at seven hundred dollars per annum, one clerk, Lepanto-Bontoc, at five hundred dollars per annum, one assistant clerk at four hundred and eighty dollars per annum, one employee Class D, one employee at four hundred and fifty dollars per annum, six employees Class J, four employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Third District:

One judge at five thousand dollars per annum, one clerk, Union and Benguet, at nine hundred dollars per annum, one clerk, Pangasinan, at one thousand one hundred dollars per annum, one clerk, Zambales, at eight hundred dollars per annum, one assistant clerk at three hundred and sixty dollars per annum, one employee class eight, one employee class nine, one employee at one hundred and eighty dollars per annum, one employee at one hundred and fifty dollars per annum.

Courts of First Instance, Fourth District:

One judge at four thousand five hundred dollars per annum, one clerk, Tarlac, at nine hundred dollars per annum, one clerk, Pampanga, at one thousand dollars per annum, one clerk, Nueva Ecija, at nine hundred dollars per annum, one deputy clerk, Pampanga, at three hundred dollars per annum, one employee at one thousand five hundred dollars per annum, two employees Class J, four employees at one hundred and fifty dollars per annum each, three employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Fifth District: One judge at four thousand dollars per annum, one clerk, Bulacan, at one thousand dollars per annum, one clerk, Bataan, at eight hundred dollars per annum, one clerk, Rizal, at nine hundred dollars per annum, one employee Class D, one employee Class J, five employees at one hundred and eighty dollars per annum each, three employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Sixth District:

One judge at four thousand dollars per annum, one clerk, La Laguna, at nine hundred dollars per annum, one clerk, Cavite, at nine hundred dollars per annum, one clerk, Tayabas, at nine hundred dollars per annum, one deputy clerk, Tayabas, at five hundred dollars per annum, one assistant clerk, La Laguna, at six hundred dollars lars per annum, one employee Class C, one employee Class H, one emloyee Class I, five employees Class J, four employees at one hundred and twenty dollars per annum each.
Courts of First Instance, Seventh District:

One judge at four thousand dollars per annum, one clerk, Batangas, at one thousand one hundred dollars per annum, one clerk, Marinduque, at seven hundred dollars per annum, one clerk, Mindoro, at eight hundred dollars per annum, one employee Class B, two employees Class J, one employee at one hundred and eighty dollars per annum, four employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Eighth District:

One judge at four thousand dollars per annum, one clerk, Sorsogon, at eight hundred dollars per annum, one clerk, Ambos Camarines, at nine hundred dollars per annum, one clerk, Masbate, at four hundred dollars per annum, one clerk, Albay and Catanduanes, at nine hundred dollars per annum, one employee class nine, three employees Class J, two employees at one hundred and eighty dollars per annum each, two employees at one hundred and fifty dollars per annum each, one employee at one hundred and twenty dollars per annum.

Courts of First Instance, Ninth District:
One judge at five thousand dollars per annum, one clerk, Rombion, at five hundred dollars per annum, one clerk, Capiz, at nine hundred dollars per annum, one clerk, Iloilo, at one thousand two hundred dollars per annum, one employee class five, one employee class ten, one employee Class D, two employees Class J, one employee at one hundred and eighty dollars per annum, three employees at one hundred and fifty dollars per annum each, five employees at one hundred and twenty dollars per annum each, two employees at ninety dollars per annum each.
Courts of First Instance, Tenth District:

One judge at four thousand five hundred dollars per annum, one clerk, Antique, at nine hundred dollars per annum, one clerk, Occidental Negros, at one thousand one hundred dollars per annum, one clerk, Oriental Negros, at eight hundred dollars per annum, one employee Class D, two employees Class J, three employees at one hundred and eighty dollars per annum each, one employee at one hundred and forty-four dollars per annum, one employee at one hundred and twenty dollars per annum, one employee at ninety dollars per annum.

Courts of First Instance, Eleventh District:

One judge at five thousand dollars per annum, one clerk, Cebu, at one thousand two hundred dollars per annum, one clerk, Bohol, at one thousand dollars per annum, one deputy clerk, Cebu (Barili), at six hundred dollars per annum, one employee class seven, one employee Class C, one employee Class D, two employees Class H, three employees Class J, one employee at one hundred and twenty dollars per annum, two employees at sixty dollars per annum each.

Courts of First Instance, Twelfth District:

One judge at four thousand five hundred dollars per annum, one clerk, Samar, at nine hundred dollars per annum, one clerk, Leyte, at one thousand dollars per annum, one clerk, Surigao, at eight hundred dollars per annum, one deputy clerk, Leyte (Maasin), at five hundred dollars per annum, one employee Class D, four employees Class J, four employees at one hundred and twenty dollars per annum

Courts of First Instance, Thirteenth District:

One judge at three thousand dollars per annum, one clerk, Misamis, at nine hundred dollars per annum, one clerk, Zamboanga, and so forth, at one thousand two hundred dollars per annum, five deputy clerks for the district at two hundred dollars per annum each, one fiscal at one thousand two hundred dollars per annum, one employee at one hundred and eighty dollars per annum, six employees at one hundred and twenty dollars per annum each.

Courts of First Instance, Fourteenth District:

One judge at three thousand dollars per annum, one clerk at nine hundred dollars per annum, four deputy clerks at two hundred dollars per annum each, one fiscal at one thousand two hundred dollars per annum.

Judicial District of Nueva Vizcaya:

One clerk at four hundred dollars per annum for the month of October, one employee Class J, one employee at one hundred and twenty dollars per annum.

Court of Customs Appeals:

Ome judge at four thousand five hundred dollars per annum, one employee class six, one employee class seven, one employee at one hundred and eighty dollars per annum.

Judges of First Instance at Large:

Four judges at four thousand five hundred dollars per annum each, one being from August fifth, one from August fourth, and one from August fourteenth, nine-teen hundred and two, two interpreters at one thousand two hundred dollars per annum each, one being from July twenty-fifth and one from August twenty-fifth, nineteen hundred and two, Judge Adolph Wislizenus at three thousand five hundred dollars per annum from August fourteenth, nineteen hundred and two:

Office of the Attorney-General:

Attorney-General at seven thousand dollars per annum, Solicitor-General at five thousand five hundred dollars per annum, Assistant Attorney-General at four thousaind five hundred dollars per annum, one assistant lawyer at three thousand dollars per annum, one assistant lawyer at two thousand four hundred dollars per annum, two assistant lawyers at one thousand eight hundred dollars per annum each, one assistant lawyer at one thousand six hundred dollars per annum, one supervisor of fiscals at four thousand dollars per annum, one clerk at two thousand four hundred dollars per annum, one employee class four, one disbursing officer class five, one employee class seven, five employees class eight, one employee class nine, one employee Class F, two employees Class G, one employee Class J, one employee at one hundred and twenty dollars per annum.

Total for salaries and wages, eighty-two thousand five hundred and sixty-three

dollars and seventy-six cents.

Salaries and wages, Bureau of Justice, nineteen hundred and two:

Supreme Court:

One judge at seven thousand dollars per annum from August twenty-sixth to December thirty-first, nineteen hundred and one.

Courts of First Instance, Second District:

One fiscal of the former Court of First Instance at San Fernando, Union, for the months of July and August, nineteen hundred and one, at one thousand one hundred and twenty-five dollars per annum.

The payment of the salary of such fiscal for the months aforementioned is hereby

authorized.

Courts of First Instance, Ninth District:

One employee at one hundred and fifty dollars per annum, from October first to December thirty-first, nineteen hundred and one.

Total for salaries and wages, for the fiscal year nineteen hundred and two, two thousand six hundred and fifty-five dollars and fifty-four cents.

Salaries and wages, Bureau of Justice, nineteen hundred and one:

Former court for the District of Oriental Negros for the months of May and

June, nineteen hundred and one:

One judge at one hundred and twenty-five dollars per month, one clerk at sixtytwo dollars and fifty cents per month, two clerks at thirty-seven dollars and fifty cents per month each, two copyists at twelve dollars and fifty cents per month each, three copyists and one bailiff at seven dollars and fifty cents per month each, one defender of prisoners at fifteen dollars per month, one employee at five dollars per month, one employee at two dollars and fifty cents per month.

Former Court of First Instance of Bohol, for the month of June, nineteen

hundred and one:

One clerk Class D, one defender of prisoners at ninety dollars per annum, two employees at seventy-two dollars per annum, two baliffs at forty-eight dollars per annum, one interpreter at thirty-six dollars per annum.

Total for salaries and wages, for the fiscal year nineteen hundred and one, seven hundred and sixty dollars and fifty cents.

The payment of the salaries of the above-mentioned employees for the periods mentioned in the fiscal year nineteen hundred and one is hereby authorized, because of actual service rendered in ignorance of the fact that the courts were legally abolished prior to June thirtieth, nineteen hundred and one.

Transportation, Bureau of Justice, nineteen hundred and three: For the actual and necessary traveling expenses of judges, employees of courts, of the office of the Attorney-General, and of special employees traveling on official business, one thousand five

hundred dollars.

Contingent expenses, Bureau of Justice, nineteen hundred and three: For contingent expenses, including sheriff's fees, rent of buildings occupied as court rooms in unorganized territory, supplies, indexing archives of the Supreme Court, not to exceed three thousand dollars local currency, law books, for distribution to judges of each judicial district, per diem allowances of four dollars for judges of the Courts of First Instance while absent from their districts on duty in Manila, and of three dollars local currency for the judges, clerks, and fiscals of the Thirteenth and Fourteenth Judicial Districts under the provisions of Act Numbered Three hundred, and of two dollars and fifty cents for a special agent ordered to Cagayan Province for the purpose of executing certain prisoners, and for other incidental expenses, ten thousand six hundred dollars.

The disbursing officer, Bureau of Justice, is hereby authorized to pay out of any funds appropriated for "Contingent expenses, Bureau of Justice, nineteen hundred and two," a sum not exceeding four hundred and nine dollars, local currency, for extra clerical assistance employed in the Eleventh Judicial District during said fiscal

year

The disbursing officer of the Bureau of Justice is hereby authorized to pay the per diems authorized in section four of Act Numbered Three hundred, from July first, nineteen hundred and one, to June thirtieth, nineteen hundred and two, out of any funds appropriated for "Contingent expenses, Bureau of Justice, nineteen hundred and two."

In all, for the Bureau of Justice, ninety-eight thousand and seventy-nine dollars

and eighty cents.

# DEPARTMENT OF PUBLIC INSTRUCTION.

#### OFFICE OF THE SECRETARY.

Salaries and wages, Office of the Secretary of Public Instruction, nineteen hundred and three: Secretary of Public Instruction at ten thousand five hundred dollars per annum, one clerk class eight, two thousand nine hundred and seventy-five dollars.

Contingent expenses, Office of the Secretary of Public Instruction, nineteen hundred and three: Contingent expenses, including office supplies, furniture, and other incidental expenses, one hundred dollars.

In all, for the Office of the Secretary of Public Instruction, three thousand and seventy-five dollars.

#### BUREAU OF EDUCATION.

Salaries and wages, Bureau of Education, nineteen hundred and three: General Superintendent at six thousand dollars per annum, one clerk class four, two clerks class five, three clerks class seven, five clerks class eight, six clerks class nine, four clerks class ten, one clerk Class A, four employees at one hundred and fifty dollars per annum each, eight employees at one hundred and twenty dollars per annum each, wages of laborers handling supplies, not to exceed five hundred dollars, seventeen division superintendents from October first to thirty-first, nineteen hundred and two, not to exceed an aggregate of three thousand three hundred and twelve dollars and fifty cents, thirty-two division superintendents from November first to December thirtyfirst, nineteen hundred and two, not to exceed an aggregate of ten thousand three hundred and twenty-five dollars; employees in the offices of division superintendents as follows: Ten employees at one thousand two hundred dollars per annum each, eight employees at nine hundred dollars per annum each, and thirteen employees at six hundred dollars per annum each; eight hundred and fifty elementary teachers, not to exceed an aggregate of two hundred and fifty-five thousand dollars, eight secondary teachers, not to exceed an aggregate of thirty thousand dollars, five native teachers for secondary schools not to exceed an aggregate of seven hundred and fifty dollars, five hundred night school-teachers at one dollar and fifty cents per night; teachers and employees in the Nautical School, as follows: One instructor at one thousand five hundred dollars per annum, three instructors at one thousand two hundred dollars per annum each, one instructor at six hundred and fifty dollars per annum, one instructor at six hundred dollars per annum, one instructor at five hundred dollars per annum, one employee at three hundred and sixty dollars per annum, two employees at one hundred and eighty dollars per annum each; one principal, Normal School, Manila, at three thousand dollars per annum, one special teacher in the Normal School, Manila, at two thousand dollars per annum, two janitors of the Normal School building at ninety dollars per annum each, one principal of the Trade School, Manila, at two thousand four hundred dollars per annum, one special teacher, Trade School, Manila, at two thousand dollars per annum, one janitor, Trade School,

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Manila, at ninety dollars per annum, one superintendent of the Agricultural School, Negros, at three thousand dollars per annum, one special teacher, Agricultural School, Negros, at one thousand six hundred dollars per annum, four native teachers in the town of Magarao, Ambos Camarines, not to exceed two hundred and forty dollars, local currency; total for salaries and wages, three hundred and forty-two thousand

five hundred and twenty-five dollars.

Contingent expenses, Bureau of Education, nineteen hundred and three: For contingent expenses, including salaries and expenses of the Superior Advisory Board, office supplies and stationery for the General Superintendent and division superintendents, not to exceed two thousand five hundred dollars, rent of buildings and storehouses, expenses in the establishing and equipping of schools for instruction in agricultural and industrial work on the Island of Cuyo, not to exceed one thousand dollars, per cliems of five dollars for the officer in charge of the Nautical School, and for other incidental expenses, five thousand five hundred and ten dollars.

In all, for the Bureau of Education, three hundred and forty-eight thousand and

thirty-five dollars.

### CENSUS BUREAU.

For expenses in connection with the taking of the census, including salaries and wages as authorized by Acts Numbered Four hundred and sixty-seven and Four hundred and eighty-six, and other incidental expenses, forty thousand dollars.

#### BUREAU OF PUBLIC PRINTING.

Salaries and wages, Bureau of Public Printing, nineteen hundred and three: Public Printer at three thousand five hundred dollars per annum, one clerk class four, four clerks class five, four clerks class six, six clerks class seven, two clerks class eight, two watchmen Class D, two employees at one hundred and fifty dollars per annum each, per diem wages at the rate of one thousand four hundred dollars per annum for actual services rendered by Frederick Power, on leave of absence from the Post-Office Department, hereby authorized during the months of August and September, and for temporary, clerical, technical, and professional employees, skilled and unskilled laborers, carpenters, and so forth, not to exceed twenty-four thousand one hundred and sixty-one dollars and eighty cents, and for salaries and wages for contingent work, night work, and overtime pay, not to exceed five thousand dollars, thirty-eight thousand and sixty-eight dollars and seventy-five cents.

Contingent expenses, Bureau of Public Printing, nineteen hundred and three: For contingent expenses, including material, supplies, duplication of power plant, not to exceed eight thousand five hundred dollars, rents, repairs to machinery, forage for

horses, and other incidental expenses, twenty-one thousand dollars.

In all, for the Bureau of Public Printing, fifty-nine thousand and sixty-eight dollars

and seventy-five cents.

The following Bureaus are authorized to order from the Bureau of Public Printing such printing and binding as may be approved by the Civil Governor or by the head of the Executive Department to which they respectively belong, not exceeding in cost the amounts set opposite the names of the respective Bureaus:

United States Philippine Commission, three thousand dollars.

Executive Bureau, one thousand dollars.

Philippine Civil Service Board, two thousand dollars.

Office of the Secretary of the Interior, two hundred dollars.

Board of Health for the Philippines, two thousand seven hundred dollars.

Quarantine Service, two hundred dollars.

Forestry Bureau, one thousand eight hundred dollars. Mining Bureau, one thousand and fifty-five dollars.

Philippine Weather Bureau, one thousand dollars.

Bureau of Public Lands, twenty-five dollars.

Bureau of Agriculture, five hundred dollars.

Bureau of Non-Christian Tribes, five hundred dollars.

Bureau of Government Laboratories, four hundred dollars.

Civil Sanitarium, Benguet, one hundred dollars

Bureau of Posts, one thousand five hundred dollars.

Signal Service, two hundred and fifty dollars.

Philippines Constabulary, three thousand dollars. Bureau of Prisons, three hundred dollars.

Office of the Captain of the Port, fifty dollars.

Bureau of Coast Guard and Transportation, one thousand seven hundred dollars.

Bureau of Coast and Geodetic Survey, three hundred and fifty dollars.

Bureau of Engineering, one hundred dollars.

Office of the Secretary of Finance and Justice, two hundred dellars.

Bureau of the Insular Treasurer, fifteen thousand dollars.

Bureau of the Insular Auditor, one thousand five hundred dollars.

Bureau of Customs and Immigration, four thousand five hundred dollars.

Bureau of Internal Revenue, eight hundred dollars.

Bureau of Justice, one thousand dollars.

Office of the Secretary of Public Instruction, two hundred dollars. Bureau of Education, five hundred dollars.

Bureau of Architecture and construction of Public Buildings, one hundred dollars.

Bureau of Archives, one hundred dollars. Census Bureau, ten thousand dollars.

Bureau of Statistics, fifty dollars.

Philippine Museum, one hundred and fifty dollars.

The Official Gazette, four thousand dollars.

City of Manila, four thousand four hundred and fifty dollars.

### BUREAU OF ARCHITECTURE AND CONSTRUCTION OF PUBLIC BUILDINGS.

Salaries and wages, Bureau of Architecture and Construction of Public Buildings, nine-teen hundred and three: Chief of Bureau at four thousand dollars per annum, Superintendent of Construction class six, two clerks class seven, one draftsman class seven, five clerks class eight, one engineer class eight, three clerks class nine, two clerks Class G, three clerks Class H, one employee at two hundred and ten dollars per annum, one employee at one hundred and fifty dollars per annum, extra compensation for disbursing clerk at two hundred dollars per annum, six thousand two hundred and seventy dollars.

Transportation, Bureau of Architecture and Construction of Public Buildings, nineteen hundred and three: For the actual and necessary traveling expenses of officers and employees and for the hire of vehicles on official business in Manila when the same can not be furnished by the Insular Purchasing Agent, not to exceed seventy-five

dollars, two hundred dollars.

Public works, Bureau of Architecture and Construction of Public Buildings, nineteen hundred and three: For maintenance, repairs, and construction of the following public buildings, not exceeding in cost the amounts set opposite the names of the respective buildings:

Central Exposition Buildings, two thousand dollars.

Public Printing Office, two thousand dollars. Bureau of Architecture, one thousand dollars.

Cottages at Civil Sanitarium, Benguet, three thousand dollars.

Intendencia Building, five hundred dollars. Custom-House, two thousand dollars.

Board of Health for the Philippines, ten thousand two hundred and twenty dollars. Superintendent of Government Laboratories, addition to temporary laboratory, four hundred dollars.

Philippine Civil Hospital, eight hundred dollars.

Buildings on stock farm, Bureau of Agriculture, one thousand dollars.

Building supplies and skilled and unskilled laborers for small jobs, eighteen thou-

In all, for public works, forty thousand nine hundred and twenty dollars.

Contingent expenses, Bureau of Architecture and Construction of Public Buildings, nineteen hundred and three: For contingent expenses, including office supplies, furniture, technical books, drawing instruments, advertising, telephone at warehouse, and other incidental expenses, four hundred dollars.

In all, for the Bureau of Architecture and Construction of Public Buildings, forty-

seven thousand seven hundred and ninety dollars.

### BUREAU OF ARCHIVES.

Salaries and wages, Bureau of Archives, nineteen hundred and three: Chief of Bureau at two thousand five hundred dollars per annum, one clerk class seven, two clerks class nine, one clerk Class D, two clerks Class F, one clerk Class H, one clerk Class I, three clerks Class J, two employees at one hundred and fifty dollars per annum each, two thousand four hundred and thirty-five dollars.

Contingent expenses, Bureau of Archives, nineteen hundred and three: For contingent expenses, including furniture, office supplies, and other incidental expenses, one

hundred dollars.

In all, for the Bureau of Archives, two thousand five hundred and thirty-five dollars. Digitized by Google

#### BUREAU OF STATISTICS.

Salaries and wages, Bureau of Statistics, nineteen hundred and three: One clerk class eight, one employee at one hundred and fifty dollars per annum, three hundred and eighty-seven dollars and fifty cents.

Contingent expenses, Bureau of Statistics, nineteen hundred and three: For contingent expenses, including furniture, office supplies, and other incidental expenses, one hundred and fifty dollars.

In all, for the Bureau of Statistics, five hundred and thirty-seven dollars and fifty cents.

#### PHILIPPINE MUSEUM.

Salaries and wages, Philippine Museum, nineteen hundred and three: One clerk class

eight, three hundred and fifty dollars.

Contingent expenses, Philippine Museum, nineteen hundred and three: For contingent expenses, including expense of collecting objects illustrating the ethnology, natural history, and commerce of the Philippine Islands, caring for and preserving these objects, and other incidental expenses, one thousand five hundred dollars.

In all, for the Philippine Museum, one thousand eight hundred and fifty dollars.

### AMERICAN CIRCULATING LIBRARY OF MANILA.

Salaries and wages, American Circulating Library of Manila, nineteen hundred and three: Librarian at one thousand two hundred dollars per annum, three hundred dollars.

Contingent expenses, American Circulating Library of Manila, nineteen hundred and three: Rent of Library Building, three hundred dollars.

In all, for the American Circulating Library of Manila, six hundred dollars.

#### THE OFFICIAL GAZETTE.

Salaries and wages, The Official Gazette, nineteen hundred and three: Editor at one thousand eight hundred dollars per annum, one clerk Class D, six hundred dollars.

Contingent expenses, The Official Gazette, nineteen hundred and three: For contingent expenses, including purchase of office furniture, allowance of ten dollars per month to the editor in lieu of carriage hire, and other incidental expenses, four hundred dollars.

In all, for The Official Gazette, one thousand dollars.

### SUPERINTENDENT OF THE INTENDENCIA BUILDING.

Salaries and wages, superintendent of the Intendencia Building, nineteen hundred and three: Superintendent at two hundred and fifty dollars per annum, one employee at one hundred and fifty dollars per annum, six laborers at one hundred and twenty dollars per annum each, two hundred and eighty dollars.

Contingent expenses, superintendent of the Intendencia Building, nineteen hundred and three: For contingent expenses, including purchase of supplies, electric installation, and other incidental expenses, eight hundred and fifty dollars.

In all, for the superintendent of the Intendencia Building, one thousand one hundred and thirty dollars.

# BENGUET WAGON ROAD.

For expenses in carrying on the construction of the Benquet wagon road from Pozorubio, Province of Pangasinan, to Baguio, Province of Benguet, thirty thousand four hundred and eighty-seven dollars and eighty cents.

# DISTRICT COMMANDER, ISABELA DE BASILAN.

Salaries and wages, district commander, Isabela de Basilan, nineteen hundred and three: One clerk Class D, one clerk at one hundred and eighty dollars per annum, one launch captain at one thousand two hundred dollars per annum, one boatswain and one chief engineer at four hundred and eighty dollars per annum each, one assistant engineer at three hundred and sixty dollars per annum, one quartermaster at one hundred and fifty dollars per annum, three firemen at one hundred and eighty dollars per annum each, four sailors at one hundred and twenty dollars per annum each, one thousand one hundred and seventeen dollars and fifty cents.

Contingent expenses, district commander, Isabela de Basilan, nineteen hundred and three: For contingent expenses, including rations of captain and crew of the launch Basilan,

rent, repairs, supplies, coal for launch Basilan, and other incidental expenses, nine hundred and forty-six dollars and fifty cents.

In all, for the district commander, Isabela de Basilan, two thousand and sixty-four

dollars.

# DISTRICT COMMANDER, POLLOK, MINDANAO.

Salaries and wages, district commander, Pollok, Mindanao, nineteen hundred and three. One medical officer at one hundred and eighty dollars per annum, one teacher at one hundred and eight dollars per annum, one teacher at ninety dollars per annum, ninety-four dollars and fifty cents.

Contingent expenses, district commander, Pollok, Mindanao, nineteen hundred and three: For contingent expenses, including lighting of offices, subsistence of prisoners, and

other incidental expenses, seventy-five dollars.

In all, for the district commander, Pollok, Mindanao, one hundred and sixty-nine dollars and fifty cents.

## PROVINCIAL GOVERNMENT OF BENGUET.

For salaries and wages and for general provincial expenses, two thousand one hundred and fifty dollars.

# PROVINCIAL GOVERNMENT OF MARINDUQUE.

For a fund to be expended by the governor of Mindoro for the purchase of articles for presents to members of non-Christian tribes in Mindoro for the purpose of bringing said non-Christian tribes in closer contact with the Government authorities, fifty dollars.

### PROVINCIAL GOVERNMENT OF LEPANTO-BONTOC.

For salaries and wages and for general provincial expenses, three thousand dollars.

### PROVINCIAL GOVERNMENT OF NUEVA VIZCAYA.

For salaries and wages and for general provincial expenses, three thousand dollars. The provincial governor of Neuva Vizcaya is hereby authorized to expend a sum not exceeding fifty dollars for the purchase of articles for presents for non-Christian tribes for the purpose of bringing such non-Christian tribes in closer contact with the provincial authorities.

# CHIEF QUARTERMASTER, DIVISION OF THE PHILIPPINES.

Pay of interpreters, Chief Quartermaster, Division of the Philippines, nineteen hundred and three: For the pay of interpreters in unorganized territory on civil business, one thousand eight hundred and eighty-seven dollars.

Puy of scouts, Chief Quartermaster, Division of the Philippines: For deficiency pay of scouts during the fiscal years nineteen hundred and one and nineteen hundred and two throughout the Division which are properly chargeable to Insular funds, three

hundred and sixty dollars and twenty-five cents.

Contingent expenses, Chief Quartermaster, Division of the Philippines, nineteen hundred and three: For subsidies authorized by the Bates Treaty at seven hundred and sixty dollars local currency per month, pay to Dattos at Bongao at sixty-five dollars local currency per month, salary of the United States representative at Cagayan de Jolo at sixty-five dollars local currency per month, one thousand two hundred dollars.

In all, for the Chief Quartermaster, Division of the Philippines, three thousand four hundred and forty-seven dollars and twenty-five cents.

# CHIEF ENGINEER, DIVISION OF THE PHILIPPINES.

Public works, Chief Engineer, Division of the Philippines, nineteen hundred and three: For the construction of a wharf at Calbayog, Samar, including purchase of supplies, rent of offices, hire of laborers, and other expenses incidental to the above work, not to exceed sixteen thousand and thirty dollars, construction of wharf at Coron, Province of Paragua, not to exceed five hundred dollars, construction and purchase of appliances for anchorage at wharf at Zamboanga, not to exceed eight thousand seven hundred and thirty-six dollars, construction of wharf at Iligan, not to exceed four thousand seven hundred and fifty dollars, thirty thousand and sixteen dollars.

# MUNICIPALITY OF COTTABATO, MINDANAO.

For return of internal-revenue collections for the purpose of maintaining schoolhouse and maintaining schools in the municipality of Cottabato, Mindanao, eight hundred and ninety-four dollars and thirty-one cents; this sum to be disbursed by Lieutenant W. L. Reed, Tenth United States Infantry, as disbursing officer of civil funds, Cottabato.

### MISCELLANEOUS.

The following sums, or so much thereof as may be found to be due on settlement of the respective claims by the Auditor, are hereby appropriated for the purposes

specified:

Insular salary and expense fund, nineteen hundred and three: For the payment of salaries and expenses of civil officials which are properly chargeable to insular funds and not otherwise specifically provided for, including half salary and traveling expenses of employees from the United States to Manila, and for the payment to the estates of deceased employees of salaries due such employees for the leaves of absence to which they were entitled at the time of their deaths, in accordance with the provisions of Act Numbered Four hundred and forty-eight, five thousand dollars.

For the payment of salaries of employees in the office of the Captain of the Port at Dapitan, Mindanao, for the month of April, nineteen hundred, fifteen dollars.

For the payment of claims during the fiscal year nineteen hundred and two against the United States Prison at Lingayen which are properly chargeable to insular funds,

three hundred and twenty-five dollars.

For the settlement of claims of the Eastern Extension Australasia and China Telegraph Company against the Insular Government for telegrams and cablegrams sent during the fiscal years nineteen hundred and nineteen hundred and one, three hundred dollars.

For the salary of the civil secretary to the military commander of the Province of Ilocos Norte from July first, nineteen hundred and one, to August thirty-first, nineteen hundred and one, at one thousand two hundred dollars per annum, two hun-

dred dollars.

For the payment of claims of owners of houses destroyed by fire by medical officers in the town of Lumbang, Province of La Laguna, in May, nineteen hundred and two, four thousand six hundred and twenty-four dollars and thirty-nine cents. This appropriation shall be expended under the direction of Brigadier-General J. F. Bell, United States Army.

## CITY OF MANILA.

Salaries and wages, Municipal Board, city of Manila, nineteen hundred and three: Three members at four thousand five hundred dollars per annum each, one secretary at three thousand dollars per annum, one disbursing officer at two thousand five hundred dollars per annum, three clerks class six, four clerks class seven, one clerk class eight, four clerks class nine, two clerks Class A, four employees at one hundred and twenty dollars per annum each, secretary of the Advisory Board at one thousand four hundred dollars per annum, fees of the Advisory Board, not to exceed three hundred and ninety dollars, ten thousand five hundred and sixty dollars.

Contingent expenses, Municipal Board, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, stationery, coolie hire, care of civil prisoners, purchase of property for street purposes, maintenance of one hundred and fifty free beds in San Juan de Dios Hospital, half salary and traveling expenses of employees from the United States employed under the city government of Manila, in accordance with the provisions of Acts Numbered Eighty and Three hundred and thirty-eight, music for the Luneta, and for the hire of vehicles on official business in the city of Manila when such transportation can not be furnished by the Insular Purchasing Agent, not to exceed twenty dollars, twelve thousand four hundred and ten dollars and twenty-four cents.

Department of Engineering and Public Works, city of Manila, nineteen hundred and three: Assistant City Engineer at two thousand five hundred dollars per annum, Superintendent of Water Supply at two thousand five hundred dollars per annum, Superintendent of Streets at two thousand five hundred dollars per annum, Superintendent of Buildings and Illumination at two thousand five hundred dollars per annum, two second assistant engineers class six, one assistant superintendent of streets, class six, one chief engineer at pumping station class six, one chief inspector of streets class six, one employee class six, two employees class seven, seven employees class eight, seventeen employees class nine, two employees class ten, three employees Class A, five employees Class C, twelve employees Class D, one employee Class E, two

employees Class F, one employee Class G, five employees Class H, seventeen employees Class I, six employees Class J, one employee at one hundred and twenty dollars per annum; emergency employees for completing survey work as follows: Two employees class eight, five employees Class G, six employees Class I; unclassified employees for streets, parks, rock quarries, disposal of garbage, launch crews, transportation, cemeteries, pumping station, shops, reservoir, municipal and public buildings, and coal pile, not to exceed seventy-seven thousand one hundred and fifty-two dollars and fifty cents, ninety-eight thousand eight hundred and twenty-two dollars and fifty cents.

The City Engineer is hereby authorized to pay the salary of one employee class eight from July seventeenth to September thirtieth, nineteen hundred and two, out of funds appropriated for unclassified employees for the first quarter of the fiscal year

nineteen hundred and three.

Public works, Department of Engineering and Public Works, city of Manila, nineteen hundred and three: For repairs to city bridges, purchase and transportation of road material, purchase of forage for horses and animals, addition to city stables in Tondo. purchase of coal for crematory, launches, and so forth, purchase of tools, hose, and miscellaneous supplies, repairs to harness, carts, and so forth, purchase of materials for shoeing of public animals, maintenance of and repairs to public grounds and parks. repairs to and extension of new rock quarry, repairs to markets and municipal buildings, supplies, cleaning and care of public and municipal buildings, maintenance of electric-light service at harbor, on streets, and in municipal buildings, material for repair and increase of electric-light service, petroleum for lights in public and muni-cipal buildings, completion of repairs to Bridge of Spain, addition to Arranque Market building, construction of fire station in District of San Nicolas, construction of city morgue, construction of bridge across Binondo Estero, construction of school buildings, construction of a central fire station, construction of new garbage crematory, construction of tenement houses in the San Nicolas district, not to exceed six thousand dollars, repairs to crematories, material and labor for floor and fittings in Anda Street Market, completion of city shops and maintenance of same, repairs to wharves. repairs to pumping station and deposito, repairs to and extension of city water supply system, purchase of shop machinery, improvement of ground and roads at pumping station and deposito, purchase of steam launch, construction of scows for transporting broken stone, new construction of streets and roadways, purchase of means of transportation, including horses, mules, wagons, dump carts, harness, and so forth, veterinary supplies, hire of bull carts and drivers for street work, construction of garbage scows, supplies and materials for cemeteries, purchase of sprinkling wagons, construction of police station, purchase of weighing machine for matadero, settlement of claims for bancas hired under contract by the city and which were lost or became unserviceable, not to exceed one thousand and twenty-five dollars, final payment on contract for furnishing structural material for Anda Street Market, two hundred and forty thousand dollars.

Contingent expenses, Department of Engineering and Public Works, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, burial of pauper dead, rent of schoolhouses, market sites, city hall, and other buildings, telephone service, purchase of sites and settlement of claims and clearing grounds for various municipal improvements, labor and material in making a block map of Manila, labor and material in renumbering houses, transportation of employees on official business when the same can not be furnished by the Insular Purchasing Agent, not to exceed two thousand dollars, per diems of five dollars for the City Engineer, and for other incidental expenses, seventeen thousand four hundred and

eighty-five dollars.

Salaries and wages, Department of Assessments and Collections, city of Manila, nineteen hundred and three: City Assessor and Collector at four thousand dollars per annum, Chief Deputy Assessor at three thousand dollars per annum, Chief Deputy Collector at three thousand dollars per annum, one clerk class five, one clerk class six, three clerks class seven, one clerks class nine, one clerk class ten, one clerk Class A, three clerks Class C, four clerks Class G, ten clerks Class I, twenty clerks Class J, one foreman, public slaughterhouse, at one hundred and eighty dollars per annum each, thirty-seven employees at one hundred and fifty dollars per annum each, thirty-seven employees at one hundred and fifty dollars per annum each, six employees at one hundred and twenty dollars per annum each, and for the employment of emergency clerks in the assessment of taxable real estate in the city of Manila, for the issuance of certificates of registration, and for the preparation of tax rolls and delinquent rolls of real-estate taxpayers, not to exceed five thousand

eight hundred and eighty dollars, twenty-one thousand one hundred and fifteen

Contingent expenses, Department of Assessments and Collections, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, coolie hire, repairs to office furniture, advertising, and for the hire of vehicles in the city of Manila on official business when the same can not be furnished by the Insular Purchasing Agent, not to exceed one hundred and eighty dollars, two thousand and forty-nine dollars.

Tax refunds, Department of Assessments and Collections, city of Manila, nineteen hundred and three: For the refund of industrial and land taxes erroneously collected and ordered refunded by the Municipal Board, two hundred and ninety-one dollars and

thirty-two cents.

The amount disbursed under the appropriation last made shall be charged entirely to the city of Manila and the Government of the Philippine Islands shall not be

charged with thirty per centum of this expense.

Salaries and wages, Fire Department, city of Manila, nineteen hundred and three: Chief at three thousand dollars per annum, Deputy Chief at one thousand eight hundred dollars per annum, one electrician class six, one assistant electrician class seven, one chief engineer at one thousand five hundred dollars per annum, two clerks class nine, one engineer class nine, six captains class nine, three linemen class ten, two lieutenants Class A, seventeen drivers Class A, four lieutenants Class D, four engineers Class D, three drivers Class J, thirty pipemen at one hundred and eighty dollars per annum each, eleven truckmen at one hundred and eighty dollars per annum each; thirteen thousand three hundred and seventy-five dollars.

Salaries and wages, Fire Department, city of Manila, nineteen hundred and two: Chief at three thousand dollars per annum from December twenty-eighth, nineteen hundred and one, to March first, nineteen hundred and two, and one clerk class nine, from June sixteenth to thirtieth, nineteen hundred and two, eight hundred dollars.

Equipment, Fire Department, city of Manila, nineteen hundred and three: For purchase of fire apparatus and equipment for the same, equipment for firemen and fire stations, repairs to and maintenance of apparatus, thirty-nine thousand eight hun-

dred and seventy-one dollars and eighty cents.

Contingent expenses, Fire Department, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, forage for horses, construction of fire and police telegraph system, including labor, purchase of tools, materials, and other expenses incidental to the same, not to exceed ten thousand dollars, twelve thousand

seven hundred dollars.

Salaries and wages, Law Department, city of Manila, nineteen hundred and three: City Attorney at three thousand five hundred dollars per annum, Assistant City Attorney at two thousand five hundred dollars per annum, Prosecuting Attorney at four thousand five hundred dollars per annum, First Assistant Prosecuting Attorney at three thousand five hundred dollars per annum, Second Assistant Prosecuting Attorney at two thousand five hundred dollars per annum, Third Assistant Prosecuting Attorney at two thousand two hundred and fifty dollars per annum, Fourth Assistant Prosecuting Attorney at two thousand dollars per annum, two judges of municipal courts at three thousand dollars per annum each, Sheriff at three thousand dollars per annum, two deputy sheriffs at one thousand two hundred dollars per annum each, two deputy sheriffs at seven hundred and twenty dollars per annum each, two deputy sheriffs at two hundred and forty dollars per annum each, two deputy sheriffs at one hundred and eighty dollars per annum each, two justices of the peace at one thousand dollars per annum each, two clerks, municipal courts, at one thousand dollars per annum each, two deputy clerks, municipal courts, at one thousand dollars per annum each, two deputy clerks, municipal courts, at six hundred dollars per annum each, two clerks of justice of the peace courts at three hundred dollars per annum each, two clerks of justice of the peace courts at one hundred and twenty dollars per annum each, three employees class six, one employee at one thousand five hundred dollars per annum, four employees class eight, six employees class nine, two employees Class A, one employee Class C, one employee Class D, two employees Class J, eleven employees at one hundred and twenty dollars per annum each, sixteen thousand seven hundred and seventy-two dollars and fifty cents.

Contingent expenses, Law Department, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, stationery, advertising, assessors', interpreters', and other authorized fees, court costs, purchase of horses for prison van, harnesses, feed for horses, and so forth, hire of vehicles in Manila on official business when such transportation can not be secured from the Insular Purchasing Agent not to exceed fifty dollars, and for other incidental expenses, two thousand

one hundred and fifty dollars.

Salaries and wages, Department of Police, city of Manila, nineteen hundred and three: Chief of Police at three thousand five hundred dollars per annum, one Inspector and Assistant Chief of Police at two thousand five hundred dollars per annum, one Assistant Inspector at two thousand dollars per annum, one Chief of Secret Service at three thousand dollars per annum, one surgeon at one thousand eight hundred dollars per annum, one assistant surgeon at one thousand two hundred dollars per annum, one clerk class six, five clerks class eight, four clerks class nine, two clerks Class A, seven clerks Class D, three employees at one hundred and twenty dollars per annum each, and for salaries and wages of captains, lieutenants, sergeants, roundmen, patrolmen, detectives, crew of launch for River and Harbor Police, and laborers, not to exceed one hundred and twenty-seven thousand three hundred and fortyseven dollars and fifty cents, and for salaries of special policemen during the cholers epidemic, not to exceed five thousand dollars, one hundred and forty thousand eight hundred and thirty-seven dollars and fifty cents.

Equipment, Department of Police, city of Manila, nineteen hundred and two: For the purchase of uniform material to be sold to the members of the Department of Police.

six thousand three hundred and thirty-nine dollars and fifty cents.

The amount disbursed under the appropriation last made shall be charged entirely to the city of Manila and the Government of the Philippine Islands shall not be

charged with thirty per centum of this expense.

Equipment, Department of Police, city of Manila, nineteen hundred and three: For equipment of police force, including horses, harness, and wagons, nine hundred and

thirty dollars.

Contingent expenses, Department of Police, city of Manila, nineteen hundred and two For the hire of vehicles in Manila on official business when the same could not be furnished by the Insular Purchasing Agent, during the fiscal year nineteen hundred

and two, one hundred and fifty dollars.

Contingent expenses, Department of Police, city of Manila, nineteen hundred and three: For contingent expenses, including office supplies, subsistence of prisoners, forage for horses and for the public pound, transportation, hire of vehicles in Manila on official business when the same can not be furnished by the Insular Purchasing Agent, not to exceed one thousand two hundred dollars, coal, repairs, and supplies for River and Harbor Police launch, five thousand one hundred and fifty dollars.

Salaries and wages, Department of City Schools, city of Manila, nineteen hundred and three: One clerk class seven, two clerks class nine, one clerk Class G, one employee at one hundred and twenty dollars per annum, and salaries and wages of teachers and employees in night schools and native teachers in the city of Manila, not to exceed

twenty-three thousand nine hundred and seventeen dollars and fifty cents, twenty-five thousand and fifty-two dollars and fifty cents.

Contingent expenses, Department of City Schools, city of Manila, nineteen hundred and three: For contingent expenses, including office and school supplies, stationery, coolie hire, and other incidental expenses, six hundred dollars.

In all, for the city of Manila, six hundred and sixty-seven thousand four hundred

and sixty-one dollars and eighty-six cents.

Total of appropriations for all purposes, three million one hundred and thirty-seven thousand five hundred and forty-two dollars and thirty-three cents, in money of the United States, or so much thereof as may be necessary.

SEC. 2. The appropriations herein made shall be withdrawn from the Treasury in

local currency at the ratio authorized at the time of such withdrawal, and so dis-

bursed.

SEC. 3. All appropriations herein made for public works such as the construction and repair of public buildings, docks, wharves, and roads, and for harbor improve-ments, shall be available for withdrawal and disbursement until the said public works are completed. All balances remaining unexpended when any public works so appropriated for are completed shall be returned at once to the Insular Treasury and shall not be available for withdrawal or disbursement thereafter, but shall be carried to the general revenues of the Islands.

SEC. 4. The public good requiring the speedy enactment of this appropriation bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws,"

passed September twenty-sixth, nineteen hundred.

SEC. 5. This Act shall take effect on its passage.

Enacted, October 27, 1902.

# [No. 491.]

AN ACT appropriating the sum of one hundred and sixty-three dollars and thirty-three cents, United States currency, payable in local currency at the authorized rate of exchange at the time of payment, to Jacob C. Mulder, in lieu of salary from February first to March nineteenth, nineteen hundred and two, while awaiting transportation in the United States to Manila.

By authority of the United States, be it enacted by the Philippine Commission, that:

Section 1. The sum of one hundred and sixty-three dollars and thirty-three cents, United States currency, payable in local currency at the authorized rate of exchange at the time of payment, is hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, for payment to Jacob C. Mulder, a civil service employee, in lieu of salary from February first to March nineteenth, nineteen hundred and two, while awaiting transportation in the United States to Manila.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September 1.

tember twenty-sixth, nineteen hundred.

Sec. 3. This Act shall take effect on its passage.

Enacted, October 27, 1902.

# [No. 492.]

AN ACT authorizing the provincial treasurer of Albay to pay the sum of eighty dollars, local currency, for hire of a launch in May, nineteen hundred and two, to transport the provincial treasurer and his deputy from Legaspi to Tabaco to inspect the suboffice of Virac.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The provincial treasurer of Albay is hereby authorized to pay the sum of eighty dollars, local currency, for hire of a launch in May, nineteen hundred and two, to transport the said treasurer and his deputy from Legaspi to Tabaco, Province of Albay, to enable them to visit the suboffice of Virac; anything in Act Numbered One hundred and twenty-two, limiting the traveling expenses of provincial officers of the Province of Albay to the contrary notwithstanding.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of

Sec. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed Sep-

tember twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 27, 1902.

# [No. 493.]

AN ACT making the provisions of Act Numbered Four hundred and forty-nine retroactive so as to apply to contracts for feeding prisoners in provincial jails, entered into prior to the passage of Act Numbered Four hundred and forty-nine.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. The provisions of Act Numbered Four hundred and forty-nine, authorizing provincial boards, when necessary, to make contracts for feeding prisoners confined in the provincial jail, at a rate exceeding twenty cents, local currency, per diem, for each prisoner, are hereby made retroactive so as to apply to all contracts entered into by the provincial authorities prior to the passage of Act Numbered Four hundred and forty-nine.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed

September twenty-sixth, nineteen hundred.

Sec. 3. This Act shall take effect on its passage.

Enacted, October 27, 1902.

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# ORDINANCES OF THE CITY OF MANILA

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# ORDINANCES OF THE CITY OF MANILA.

GENERAL ORDERS, HRADQUARTERS PROVOST MARSHAL GENERAL, (SEPARATE BRIGADE, PROVOST GUARD), Manila, P. I., April 6, 1901.

I. The following act of the United States Philippine Commission, empowering the Provost Marshal General to make and issue police and health regulations for the city of Manila, is published for the information and guidance of all concerned:

[No. 62.]

AN ACT authorizing the Provost Marshal General to establish police and health regulations in the nature of municipal ordinances for the city of Manila.

By authority of the President of the United States, be it enacted by the United States

Philippine Commission, that:

SECTION 1. "The Provost Marshal General shall have power, subject to the approval of the Military Governor, to make and issue police and health regulations in the nature of municipal ordinances for the city of Manila, not in violation of existing orders of the Military Governor or legislation of the Commission, which he shall, after their issue, report to the Commission through the Military Governor.

SEC. 2. Provision may be made in said regulations for the hearing and punishment of violations of said regulations in the inferior or superior provost courts of Manila, but the punishment for such violation shall not exceed one hundred pesos or three months' imprisonment, or both.

SEC. 3. The Commission may suspend, amend or repeal said regulations. SEC. 4. This act shall take effect on its passage.

Enacted December 21, 1900."

II. Any person or persons violating any provision of any police or health regulation in the nature of a municipal ordinance prepared and issued in pursuance of the provisions of Act No. 62 of the U.S. Philippine Commission, published in paragraph one of this order, or of any instructions issued in pursuance of such ordinance, shall, upon conviction thereof, be punished by a fine or imprisonment, or both, at the discretion of the provost courts of the city of Manila: provided, that said fine shall not exceed one hundred pesos, and said imprisonment shall not exceed three months.

Approved:

ARTHUR MACARTHUR, Major General, U. S. Army, Military Governor.

III. The words "said city," "such city," "the city," and "city of Manila" whenever used in any police or health regulation, or in any instruction issued in pursuance of any such regulation, shall be held to mean and apply to the area or territory included within the limits described by General Orders, No. 14, Headquarters Provost Marshal General, Separate Brigade, Provost Guard, dated May 29, 1900, as follows:

"Beginning at the Boca de Vitas, the line follows Maypajo Creek, until it reaches the line of the Lico road produced, thence along said line and road to Lico, thence to the junction of the two roads in front of the Chinese Hospital, thence along the road in front of said hospital to the north corner of the hospital wall, thence to Blockhouse No. 4, thence to Blockhouses Nos. 5, 6, and 7 to San Juan del Monte Creek at the Aqueduct Bridge, thence down said creek and up the Pasig River to the

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mouth of Concordia Creek, thence by Concordia and Tripa de Gallinas Creeks to a point opposite where the road from Cingalon to Pineda (Pasai) turns sharply to the right, thence by the road to Maitubig, and thence to the mouth of Malate Creek."

Approved:

ARTHUR MACARTHUR, Major General, U. S. Army, Military Governor.

IV. Pursuant to the provisions of Act No. 62 of the United States Philippine Commission, and with the approval of the Military Governor, the following Municipal Ordinance is hereby made and is issued for the information and guidance of all concerned:

ORDINANCE No. 1.

### AN ORDINANCE CONCERNING INFECTIOUS OR CONTAGIOUS DISEASES.

SECTION 1. The Board of Health of the city of Manila shall take cognizance of the interests of the public health of said city, and shall issue such instructions in pursuance of this ordinance as may be necessary or expedient for the promotion of Public Health, or to prevent the introduction or spread of infectious or contagious

SEC. 2. The provisions of this ordinance shall apply to every ship, vessel, steamer, boat, or craft, lying or being in the river or other waters within the jurisdiction of said city, and to every house, tent, van, shack, hovel, out-house, barn, cabin or other

place in said city.

SEC. 3. Every physician attending or called in to visit or examine any case of infectious or contagious disease in said city, shall immediately cause such case to be properly isolated, and at once notify the Board of Health by telephone, specifying the disease, name and address of the person, and shall within twenty-four hours mail to the Board of Health the postal card of notification provided by said Board. Any subsequent case of the same disease occurring on the same premises, shall be reported in like manner.

SEC. 4. The term "A case of infectious or contagious disease" for the purposes of this ordinance shall be held to include any person sick of, or affected, or attacked by any of the following named diseases: Cholera, small pox, chicken pox, plague, diphtheria (including membranous croup), ship or typhus, typhoid, spotted, relapsing, yellow, or scarlet fever, measles, glanders, leprosy, or anthrax, and shall further include any new disease of an infectious, contagious, or pestilential nature, and also any disease publicly declared by the Board of Health of said city to be dangerous to the public health.

SEC. 5. Whenever any person in said city is suffering from any infectious or contagious disease, or suspected of suffering from any such disease, and no physician is in attendance or called in to visit or examine such person, it shall be the duty of the person in charge of such case to properly isolate the same, and to immediately notify

the officer in charge of the nearest police station.

SEC. 6. The term "person in charge of such case," as used in Section 5, shall be held to mean: 1st, the head of the family in which such case belongs; 2d, in his or her absence or disability, or in event that he or she be the person sick, the nearest relative or relatives of such case present on the premises; 3d, in the absence of such

relatives, any person in or about the premises.

SEC. 7. It shall be the duty of the Board of Health to strictly quarantine any building, locality, steamer, vessel or other craft within the jurisdiction of said city, which, in the opinion of said Board, is infected by any contagious or pestilential disease, and to immediately display or cause to be displayed one or more suitable flags or warnings, or both, in some conspicuous position or positions upon, at or near the infected building, locality, steamer, vessel or other craft, so that the same can be dis-During the period of quarantine it shall be unlawful for any person or persons to enter or leave said infected building, locality, steamer, vessel or other craft, or to take any article therefrom, or to remove, destroy, deface or conceal any flag or warning thereon, without the written authority of said Board.

SEC. 8. It shall be the duty of every person in said city to be successfully vaccinated at intervals of one year. Every person in said city exposed to the infection of small pox (including varioloid), shall at once be vaccinated successfully or vaccinated a sufficient number of times, at intervals of two weeks, to render it evident that successful vaccination is impossible. The Board of Health of said city shall, through its vaccinators, inspect all persons and see that the provisions of this section have been complied with, and shall, when necessary, vaccinate or re-vaccinate any person, unless such person shall present a certificate from a registered physician, specifying

that the provisions of this ordinance have been complied with.

SEC. 9. No person shall molest, hinder, or in any way prevent the Board of Health, or any of its representatives or employees from performing any duty imposed on it or them by the provisions of this ordinance, or any instructions issued in pursuance thereof.

By command of Brigadier General Davis, Provost Marshal General:

CHARLES T. MENOHER, 1st Lieut., 6th U.S. Artillery, Acting Adjutant General.

GENERAL ORDERS, ) No. 20.

HEADQUARTERS PROVOST MARSHAL GENERAL, (SEPARATE BRIGADE, PROVOST GUARD, Manila, P. I., May 2, 1901.

Pursuant to the provisions of Act No. 62, of the United States Philippine Commission, and with the approval of the Military Governor the following Municipal Ordinances are hereby made, and are issued for the information and guidance of all concerned:

# ORDINANCE No. 2.

### REGISTRATION OF BIRTHS.

Every physician, midwife or other person who shall attend, assist or advise at the birth of any child within said city, shall report such birth on a prescribed form to the Office of the Board of Health of said city within six days thereafter.

# ORDINANCE No. 3.

### REGISTRATION AND DISPOSAL OF THE DEAD.

SECTION 1. Whenever any person shall die in the City of Manila, a certificate of death shall be furnished by the physician in attendance on such deceased person. If death occurs when there is no medical attendance, it shall be the duty of the Municipal Physician of the District in which such person shall have died, or of the City Coroner or any member of the Board of Health, whenever the case shall come under

his official notice, to furnish said certificate of death.

SEC. 2. Every certificate of death shall be written in ink on the form prescribed by the Board of Health of said city, and shall be forwarded to the office of the Board of Health within twenty-four hours after such death, to be entered in a register provided for that purpose, except in case of death from cholera, small-pox, chicken-pox, plague, diphtheria (including membranous croup), ship or typhus, typhoid, spotted, relapsing, or scarlet fever, measles, glanders, leprosy or anthrax, in which event notification of such death shall immediately be telephoned to the Office of the Board of Health, and the required certificate of death shall be sent within twelve hours thereafter.

SEC. 3. No person in the City of Manila shall knowingly make, sign, or deliver

any certificate of death herein provided for, not in accordance with the facts.

SEC. 4. Whenever it shall come to the knowledge of any person or persons that any human being has died from cause unknown, or under suspicious circumstances, it shall be the duty of such person or persons to immediately notify the officer in

charge of the nearest police station.

SEC. 5. The Board of Health of said city shall issue burial permits upon presentation of properly prepared certificates of death. No permit to bury, inter, or remove for interment or burial elsewhere, or cremate any human body, shall be granted or issued by the Board of Health until the certificate of death hereinbefore required shall have been registered at the Office of the Board of Health.

SEC. 6. No sexton, superintendent or other person having charge of a cemetery, burying ground or crematory, shall assist in, or assent to, or allow any interment, disinterment or cremation to be made until a permit from the Board of Health

authorizing the same has been presented.

SEC. 7. Any permit for burial, interment, disinterment or cremation shall be null and void after a period of 48 hours has elapsed from the time of issue of said permit.

SEC. 8. No dead body, or part of the dead body, of any human being shall be carried or conveyed from, into or through the City of Manila by any person, or by means of any boat, vessel, car, hearse, litter or other means of conveyance, or by any public or private vehicle, without a permit therefor issued by the Board of Health of said city. Digitized by Google

SEC. 9. A special permit shall be issued by the Board of Health for conveyance of a body to sea, whenever a person before death expresses a desire for burial at sea; provided, that the body be transported as prescribed by the Board of Health, and

the Marine Laws governing burial at sea are complied with.

SEC. 10. In all cases of transportation into and out of the City of Manila, by public conveyance, of the bodies of persons who have died from non-contagious diseases, the remains shall be placed in a metal-lined coffin or casket, to be hermetically sealed, and such coffin shall be encased in a strong outer box made of good, sound lumber, not less than one inch thick; all joints shall be ploughed, grooved, and glued; the top and bottom put on with cleats and crosspieces, and all parts put together with screws. All joints shall be tightly closed with pitch or white lead, rubber band placed on the upper edge between the lid and box, and strong handles placed on each side and end of said outer box. No permit shall be granted for the removal from or entrance into the City of Manila of the body of such deceased person, without the affidavit of a responsible person to the effect that the body, when presented for shipment, was encased in the manner above described.

SEC. 11. The body of any person who has died of any infectious or contagious disease in said city shall not be carried from place to place, except for the purpose of burial, cremation or shipment, nor in any conveyance other than a hearse or undertaker's wagon. Such body shall not be taken into any place of public assemblage, nor shall any person attend the funeral of such body except adult members of the immediate family of the deceased, his nearest friends, not exceeding two, and other

persons whose attendance is absolutely necessary.

SEC. 12. The Board of Health of said city may assume absolute control of the bodies of persons dead of infectious or contagious diseases, and may bury or cremate, or cause to be buried or cremated, in such place, and in such manner and with such precautions as the emergency may require and public safety demand, and no person, unless acting under instructions from said Board, shall bury or cremate any such bodies.

SEC. 13. The removal of any body from its original place of interment is declared to be a nuisance prejudicial to the public health, and is prohibited, unless the same shall be done by permission and under the direction of the Board of Health. Permits to disinter or exhume the bodies or remains of deceased persons may be granted after such bodies have been buried for a period of five years. The body or remains of the deceased, upon exhumation, shall immediately be enclosed in a metallic coffin or case, to be hermetically sealed; provided, that special permits may be issued for the disinterment or exhumation of remains of deceased persons after a burial of two years, if it be found that such disinterment or exhumation of remains will not be to the detriment of the public health. Provided, also, that special permits may be issued at any time for the disinterment or exhumation of the remains of deceased persons that have been embalmed by a registered undertaker or embalmer, or that have been placed in a receiving vault awaiting transportation from the Philippine Islands.

SEC. 14. The placing of the body of any deceased person in any unsealed overground tomb is prohibited, unless the coffin or casket containing the remains shall first be permanently and hermetically sealed in a metal case. This rule shall not apply to tombe or vaults that are strictly receiving vaults for remains awaiting ship-

ment from the Philippine Islands.

SEC. 15. It shall be the duty of the Board of Health to keep and maintain a full and complete record of the vital statistics herein provided for, and said Board is authorized to issue such instructions, approved by the Provost Marshal General, not in conflict with the provisions of this ordinance, as may be necessary to carry them into effect.

# ORDINANCE No. 4.

### THE COLLECTION AND DISPOSAL OF GARBAGE AND RUBBISH.

SECTION 1. The word "garbage," wherever used in this ordinance, shall be held to mean the refuse of such animal and vegetable matter or food supplies, as were intended for human food, but are rejected for such use, including also food supplies

that were spoiled, or unfit for use.

SEC. 2. The word "rubbish" wherever used in this ordinance shall be held to include: (a) All waste or used paper, paste-board, woven materials, matting, wood, straw, husks, metal cans or other metallic vessels, and broken glass or porcelain. (b) Loose or decayed materials and dirt-like substances which may accumulate from repairing operations or from storing or cleaning of property and goods. (c) The dung of cattle, horses and mules, also stable litter, refuse and sweepings.

SEC. 3. It shall be the duty of the occupant or occupants of every building, premises, or place of business within the City of Manila to provide, and at all times thereafter to keep, within such building, or place of business, or upon the premises, suitable and sufficient receptacles to contain, without leakage, all the garbage and rubbish that may accumulate from said building, premises, or place of business, or the portion thereof of which such person may be the occupant.

SEC. 4. A separate receptacle shall be provided and kept for all garbage, and another for rubbish, and it shall be unlawful for any person or persons to place or keep garbage in the same receptacle with rubbish, or to place or keep any of these

articles or substances in any place or vessel other than the receptacle provided

therefor.

Sec. 5. It shall be the duty of the occupant or occupants of every building, premises, or place of business, to place the receptacles for garbage and rubbish, on the outer curb of the sidewalk in front of the entrance to the same, each day between the hours of 5 o'clock A. M., and 6:30 o'clock A. M., for removal by the Department of Streets, Parks, Fire and Sanitation; provided, however, that nothing herein contained shall apply to: (a) Refuse from building operations or earth from excavations, which shall be removed by the builder or contractor; (b) Dung, stable litter, refuse and sweepings that accumulate in stables or places where more than six animals are kept, which substances shall be removed by the owner or person in charge of such premises.

SEC. 6. It shall be the duty of the Department of Streets, Parks, Fire and Sanitation to collect the contents of such receptacles, in suitable carts, daily at 6:30 o'clock A. M., or as soon thereafter as practicable; and immediately after such receptacles are emptied as aforesaid, it shall be the duty of the occupant or occupants of the

building, premises, or place of business, to remove them from public view.

SEC. 7. It shall be the duty of the police, inspectors and sanitary employees, to report promptly to the Department of Streets, Parks, Fire and Sanitation any and

all violations of the provisions of this ordinance

SEC. 8. The Department of Streets, Parks, Fire and Sanitation is authorized to issue such instructions, approved by the Provost Marshal General, not in conflict with the provisions of this ordinance, as may be necessary to carry them into effect. SEC. 9. This ordinance shall take effect and be in force from and after June 1, 1901.

#### ORDINANCE No. 5.

## CLEANING OF WATER CLOSETS AND CESS-POOLS, AND REMOVAL OF PUTRID AND OFFENSIVE MATERIALS.

SECTION 1. The collection and disposal of human excreta, and other noxious substances, in the City of Manila, shall be under the direction and supervision of the Board of Health.

SEC. 2. The contents of any water or earth closet. Privy vault, cess-pool or latrine, shall not be drawn off, or allowed to run off into any street or alley or over the ground in said city, and every person concerned in such disposal of the contents of any such closet, vault, cess pool or latrine, shall, upon conviction, be punished as provided by law. Nor shall any owner, agent, occupant or tenant of any building, premises, or other place to which any such closet, vault, pool or latrine appertains or is attached, permit the same to be flooded by rain water, nor permit any part of the contents of such receptacles to flow therefrom or to rise within six inches of the top; nor permit any substance in any house or other building on his premises or place of business to become a nuisance, or dangerous to health.

SEC. 3. Whenever a water or earth closet, privy vault, cess-pool or latrine needs cleaning, an application in the prescribed form shall be made to the Board of Health, which application, when approved, shall be good and valid only for the property

and during the time specified in a permit issued by the Board of Health.

SEC. 4. Whenever it comes to the knowledge of the Board of Health that a water or earth closet, privy vault, cess-pool or latrine is offensive, or dangerous to health, a notice shall immediately be served on the owner or agent of said premises, who shall immediately comply with all the requirements and conditions of said notice.

SEC. 5. No person shall deposit in any water or earth closet, privy yault, cess-pool

or latrine, any substances described under the names of garbage or rubbish as contained in Sections 1 and 2, of City Ordinance No. 4, dated May 2, 1901, City of Manila.

SEC. 6. Putrid and offensive materials, night-soil, the contents of water and earth closets, privy vaults, cess-pools or latrines, or any other noxious substance, shall not be removed by any persons other than those licensed under Section 7, of this ordinance, and none shall be dumped or deposited at any point other than that herein-

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after specified; and no person shall throw, drop, or allow to fall into any estero or waterway of the City of Manila, or upon any street or place of said city, putrid or offensive material, night-soil, or any substance having been part of the contents of any water or earth closet, privy vault, cess-pool or latrine, or any other noxious substance.

SEC. 7. No person, firm or corporation shall enage in the business of collection or disposal of noxious and offensive substances in said city without a license therefor, duly issued by the Department of Licenses and Municipal Revenue, and approved by

the Board of Health.

SEC. 8. Every casco, banca, harge, or other craft, and every cart or other vehicle engaged in the transportation of putrid and offensive materials, night-soil, the contents of water and earth closets, privy vaults, cess-pools or latrines, or other noxious substances, shall have the word "Scavenger," and its number plainly painted in a conspicuous position on each side. The letters and figures shall be six inches high for cascos, bancas, barges, or other craft, and three inches high for carts and other vehicles, and shall be painted in a color in contrast with that of the casco, banca, barge or other craft, or cart or other vehicle.

SEC. 9. All the employees of the various public sanitary contractors shall at all times while at work, wear such distinguishing badge or badges as shall from time to

time be prescribed by the Board of Health.

SEC. 10. All putrid and offensive materials, night-soil, the contents of water and earth closets, privy vaults, cess-pools or latrines, or other noxious substances, shall, before removal or exposure, be disinfected by the owner or agent of the premises as

may be ordered by the Board of Health.

SEC. 11. All water and earth closets, privy vaults, cess-pools or latrines shall be cleaned between the hours of 11 P. M. and 5 A. M. only, and immediately upon completion of such cleaning, or at the hour of 5 A. M. (if the work be not sooner completed), every contractor so engaged shall cause all openings and excavations made into such closets, vaults or cess-pools to be closed up in a substantial and workman-

SEC. 12. The work of cleaning or removal having begun, the entire contents shall be transferred in the shortest possible time from the closet, vault, privy, cess-pool or latrine, to cascos, bancas, barges or other craft provided therefor. For such removal there shall be used screw-top or sealed air and water-tight barrels, or such other air

and water-tight receptacles as may be approved by the Board of Health.

SEC. 13. It shall be the duty of every contractor engaged in the removal of putrid and offensive materials, night-soil, the contents of any closets, vaults, privies, cesspools and latrines, or other noxious substance, to adopt such precautions as will pre-

vent the filth from falling upon the ground, floor, street or other place.

SEC. 14. Nor cart or other vehicle used by contractors for carrying putrid or offensive materials, night-soil, or the contents of any water or earth closet, privy vault, cess-pool, or latrine, or having in them any other noxious substance, shall occupy an unreasonable time in loading or unloading or in passing along any street, or through any inhabited place or area; nor shall an unnecessary number of such carts or vehicles gather before any residence, building or place of business.

SEC. 15. No casco, banca, barge, or other craft carrying any putrid or offensive material, night-soil, or the contents of any water or earth closet, privy vault, cesspool, or latrine, or having upon it any other noxious substance, shall occupy or remain in any waterway for a longer period than is necessary to load or unload such

craft or to pass along such waterway.

SEC. 16. The owner, or person in charge of each caseo, banca, barge or other craft carrying putrid or offensive materials, night-soil, the contents of water or earth closets, privy vaults, cess-pools or latrines, or other noxious substance, shall, before passing out of the Pasig River, take on a sanitary guard, to whom shall be delivered a certificate, properly filled out, giving the number of the casco, banca, barge or other craft, the contractor's name, the number of barrels or other approved receptacles in said boat, the places where collected, and the places where loaded. This form shall be obtained at the office of the Board of Health, and said certificate shall in all cases be signed by the registered contractor or authorized agent responsible for the casco, banca, barge or other craft.

SEC. 17. Every casco, banca, barge or other craft carrying putrid or offensive materials, night-soil, the contents of any water or earth closet, privy vault, cess-pool or latrine, or other noxious substance, shall be towed due west, and dumped in Manila Bay at or beyond a point on an imaginary direct line connecting Malabon,

on the north side of the Bay, and Cavite, on the south side of the Bay. SEC. 18. No casco, banca, barge or other craft, nor any cart or other vehicle, nor the tools or implements used in the removal of putrid or offensive materials, nightsoil, the contents of water or earth closets, privy vaults, cess-pools and latrines, or other noxious substance, shall be allowed to be in a condition needlessly filthy or offensive, and, when not in use, all such cascos, bancas, barges or other craft, carts or other vehicles, and all implements used in connection therewith, shall be stored

and kept in places approved by the Board of Health.

SEC. 19. No owner or person in charge of any casco, banca, barge or other craft, nor any driver of any cart or other vehicle, nor any person engaged in the loading or unloading or removal of any swill, garbage, rubbish, putrid or offensive materials, night-soil, or the contents of any water or earth closet, privy vault, cess-pool, or latrine, or other noxious substance, shall do, or permit to be done, in connection with said work, in any street, building, premises, place or waterway, that which shall be needlessly offensive.

SEC. 20. The Board of Health is authorized to issue such instructions, approved by the Provost Marshal General, not in conflict with the provisions of this ordinance,

as may be necessary to carry them into effect.

SEC. 21. This ordinance shall take effect and be in force from and after June 1,

By command of Brigadier General Davis, Provost Marshal General:

CHARLES T. MENOHER, Captain Artillery Corps, Acting Adjutant General.

GENERAL ORDERS, No. 23.

HEADQUARTERS PROVOST MARSHAL GENERAL, (SEPARATE BRIGADE, PROVOST GUARD), Manila, P. I., June 7, 1901.

Pursuant to the provisions of Act No. 62, of the United States Philippine Commission, and with the approval of the Military Governor, the following Municipal Ordinances are hereby made, and are issued for the information and guidance of all concerned.

ORDINANCE No. 6.

### AN ORDINANCE RELATING TO DISEASED ANIMALS.

Section 1. It shall be unlawful for any person owning or having in charge any domestic animal affected with glanders, farcy, or other infectious or contagious disease, knowing such animal to be diseased, to drive or permit the same to be driven

upon any street or public place, or to sell or dispose of such animal.

SECTION 2. Every veterinarian, physician or surgeon, and every person practicing as such, and every person owning or having animals in his care, shall present to the Board of Health a written notice over his signature, of every case of glanders, farcy, or other infectious or contagious disease in animals within the City of Manila, which may have come under his observation or to his knowledge, which notice shall be given within two days thereafter, and shall contain the name and residence of the possessor of the animal so far as the same can be ascertained, a description of the animal, and when last seen by the person giving the notice. It shall be the duty of members of the police to send to the city veterinarian all suspected animals that may come within their observation or knowledge.

SECTION 3. It shall be the duty of duly appointed veterinarians and veterinary inspectors to visit and inspect all stables within their jurisdiction containing a large number of animals, and all stables in which they have reason to believe there may be

diseased animals.

SECTION 4. Public veterinarians are authorized to condemn all animals having glanders, farcy, or other infectious or contagious disease, and when so condemned such animal shall be killed, and the carcass disposed of in such manner as the Board of Health may direct. Whenever an animal is found sick, with such disease the owner shall be called, if possible, the animal examined in his presence, and the nature of the disease explained. If the owner agrees to the correctness of the diagnosis, the animal shall be destroyed in the presence of the owner or his representative. In case he does not so agree, he may call a second veterinarian, and if the latter shall not agree with the public veterinarian, the animal shall be destroyed and a post mortem examination made by the public veterinarian in the presence of the owner or his representative. Should this examination disclose the fact that the animal was not affected, the owner shall be paid a fair market price for his animal from the public funds, such price to be determined by the two veterinarians, who may name a third person to appraise the animal, in case they do not agree.

SECTION 5. Every stable or other place where infected animals have been kept, shall be thoroughly disinfected by the Board of Health, and the proprietor thereof shall be charged a sum sufficient to cover the cost of such disinfection.

SECTION 6. The Board of Health is authorized to issue such instructions, approved by the Provost Marshal General, not in conflict with the provisions of this ordinance.

as may be necessary to carry the same into effect.

Section 7. All ordinances, orders and regulations inconsistent with the provisions of this ordinance are hereby repealed, and this ordinance shall take effect and be in force from and after June 25, 1901.

### ORDINANCE No. 7.

AN ORDINANCE ESTABLISHING THE POLICE DEPARTMENT OF THE CITY OF MANILA, AND FIXING ITS POWERS AND DUTIES.

SECTION 1. The Department of Police of the City of Manila is hereby established. It shall consist of a Superintendent of Police; one Captain, one First Lieutenant and one Second Lieutenant for each company; and such number of sergeants, corporals, privates, detectives, clerks, interpreters and employees as may be necessary. Metropolitan Police Force of Manila, as now organized, is hereby continued.

Sixtion 2. The Provost Marshal General shall prescribe the uniform and equipment of officers and members of the police force. Said uniform shall be worn at all times when on duty, and at such other times as shall be subscribed by the superin-

tendent of police.

SECTION 3. The superintendent of police, and all captains and lieutenants of the police force, shall be appointed by the Provost Marshal General. All other members and employees of the department shall be appointed by the superintendent of police. Any officer or member of the police force may be removed by the fronts.

Marshal General, at his discretion.

Section 4. (a) The superintendent of police shall be at the head of the Department of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at the head of the police shall be at Any officer or member of the police force may be removed by the Provost

ment of Police, and shall, under the Provost Marshal General, have the management and control of all matters relating to the government and discipline of the depart-

ment, as herein provided.

- (b) He shall devote his entire time and attention to the affairs of the city, and to the preservation of the peace, order, safety and cleanliness thereof; shall be active in quelling riots, disorders, disturbances of the peace, and all violations of ordinances within the city limits; shall arrest without warrant, and take into custody all persons so offending, all violators of city ordinances, and all who obstruct or interfere with him in the discharge of his duties, and may take good and sufficient bail for the appearance before the proper court, of any person charged with any of the above named offenses: Provided, that such bail shall not be accepted for a longer period than 24 hours, or for such further time as may be necessary to bring the person before the first session of the proper court, at which time, if the prisoner is in court, the bail shall be surrendered. He shall take means to prevent all gaming or gambling, and to suppress all places where the same is carried on, and shall seize every table, instrument, device or thing used for the purpose of gaming, or gambling, and cause the same to be destroyed. He shall enforce all ordinances and regulations of the city, and perform such other duties and possess such other powers as the Provost Marshal General may prescribe.
- (c) He shall be charged with the protection of the rights of persons and property wherever found within the city limits, and shall make such disposition of the police force, as to afford the best protection to individual and property rights, and the public interests.
- (d) He shall, from time to time, divide the city into police districts, and establish one or more stations in each district; he may assign officers and members of the police force to any district, or any station therein, and transfer them at pleasure.

(e) He shall be responsible for all arms, equipment, books, records, and other

public property, belonging to, or in use by the department.

(f) He shall keep suitable books of record, showing the organization and disposition of the police force, persons arrested for offenses, property seized and disposition of the same, property belonging to or in use by the department, complaints against policemen and action taken thereon, time lost by members of the police force, moneys received and expended and for what purpose, licenses and permits issued, suspected persons and places, and such other books and records as may be required.

(g) He may appoint and reduce sergeants and corporals, and make such promotions and changes as he may deem advisable among the members of the police force

below the grade of lieutenant.

(h) He may suspend any officer or member of the police force for a period not to exceed ten days, for incompetence, improper conduct, or violation of any ordinance, regulation, order or instruction, pending an investigation of the same; and upon the conclusion of such investigation, and within ten days after such suspension, he shall return the officer or member to duty, or prefer written charges to the Provost Marshal General. Except by way of admonition, reprimand, and suspension for the above period, he shall not punish any officer or member of the police force, without the approval of the Provost Marshal General.

(i) He shall prepare and submit to the Provost Marshal General, on or before the fifth day of each quarter, a written report showing the condition of the police force, and a detailed account of all transactions, including receipts and disbursements of his department during the preceding quarter, with such suggestions for the improvement of the police force, its discipline and government, and the efficient police control of

the city, as he may deem necessary.

j) He shall prepare and submit to the Provost Marshal General, during the month of December of each year, an itemized estimate of the expense of providing for and maintaining the Department of Police during the ensuing year, with a statement

opposite each item of the corresponding expense for the current year.

Section 5. Each officer and member of the police force shall devote his entire time and attention to the discharge of the duties prescribed by the ordinances and regulations of the city, and shall give complete and unhesitating obedience to all orders and instructions from superior officers. It shall be his duty

(a) To preserve order, peace, and quiet; enforce all ordinances and regulations of the city, and apprehend and arrest all persons found in the act of violating any law,

ordinance, or regulation, or aiding or abetting such violation.

(b) To arrest all persons found under suspicious circumstances, and detain them

until released by proper authority.

(c) To see that the ordinances and regulations regarding licenses and permits are

strictly complied with.

(d) To report in writing all nuisances, violations of health and sanitary regulations, the existence of gambling resorts, houses and places of a suspicious or disreputable character, and all other violations of ordinances and instructions, upon which final action has not been taken.

(e) To see that the ordinances regulating the use of streets and public places are properly enforced, and to report all obstructions and defects therein; to give such orders and directions to the driver of any vehicle as may be necessary to clear any street or public place, whenever the same becomes blocked or overcrowded; and to take up and impound all dogs, horses and other animals found running at large in the streets or public places.

f) To preserve order at theaters and other places of public assembly; to disperse all disorderly or unlawful meetings, and to order away from any part of the streets or public places of the city, all persons obstructing, or improperly loitering about the

(g) To aid the Fire Department in giving the alarm in case of fire, in clearing the streets and premises in the immediate vicinity of the fire, and to prevent any person from hindering or obstructing the Fire Department in the performance of its duty.

(h) To serve and execute warrants and other process for the apprehension and commitment of persons charged with the violation of any ordinance, or any crime or offense punishable by law, ordinance, regulation or order. Also to serve and execute any civil process issued by any Provost, Police, or other Court, or duly authorized

officer, in any case in which the city or the United States is a party.

SECTION 6. Whenever there is just cause to suspect that a felony has been, is being, or is about to be committed, within any building, ground, boat, or other premises in the city, the superintendent of police, or any officer authorized by him, may enter the same at any hour of the day or night, and take all necessary measures for the prevention of such felony, and may then and there take into custody all persons suspected of being concerned in such felony, and also take charge of all property which he shall have just cause to suspect has been stolen.

SECTION 7. It shall be unlawful for any member of the police force to receive for his own benefit any present, reward, fee, gift, or compensation for services of any kind, in addition to his regular salary, without the written consent of the superin-

tendent of police.

Section 8. Any officer or member of the police force who neglects or refuses to perform any of the duties required of him by ordinances, regulations, or orders, or to conform to the instructions for the Department of Police, or who, in the discharge of his official duties is guilty of any fraud, extortion, oppression, favoritism, or wilful wrong or injustice, shall be liable to trial therefor before any duly authorized court,

and to such punishment as it may impose, and may be dismissed from the police

force in addition thereto.

SECTION 9. It shall be unlawful for any person to resist any member of the police force in the discharge of his duty, or to in any way interfere with, hinder, or prevent him from discharging his duty as such member, or to assist any person to escape or attempt to escape from the custody of any member of the police force, or to attempt

to rescue any person in custody.

SECTION 10. It shall be unlawful for any person to impersonate, or falsely represent, any member of the police force, or maliciously, or with intent to deceive, to use or imitate any of the designs, signals, or other devices adopted and used by the police force, or, not being a member of the same, to wear in public the uniform or insignia

adopted for the use of the police force.

Section 11. The superintendent of police or any officer or member of the police force designated by him, shall have authority at any time to inspect the books and records of any person conducting a licensed business; and such books and records shall at all times be open to the inspection of the superintendent, or said officer or

member of the police force.

SECTION 12. The superintendent of police, or an officer or member of the police force designated by him, shall each day inspect the books and records kept by pawn-brokers, junk dealers, and second hand dealers, showing their entire daily purchases and sales; and such books and every article of value purchased or pledged, shall at all times be open to the inspection of any officer or member of the police

SECTION 13. All property found, seized, recovered, or in any away coming into the possession of the police, shall be deposited and kept in a place and by an officer designated by the superintendent, who shall be held responsible for the same. Such property may be returned to the owner, by order of any court having jurisdiction, or in the discretion of the superintendent, under receipt, when not further required as evidence in any case. If such property is not returned to or claimed by some person entitled to receive the same, within three months, it shall be sold at public auction, after due notice under direction of the superintendent, and the proceeds paid into the city treasury: PROVIDED, that this section shall not apply to any table, instrument, device or other thing used for the purpose of gambling, all of which shall be destroyed under the direction of the superintendent of police.

SECTION 14. No person shall be confined at any police station for a longer period than 24 hours, or such further time as may be necessary to bring the person before the first session of the proper court, except by special direction of the Provost Mar-

shal General or the superintendent of police.

SECTION 15. Any officer or member of the police department incapacitated for duty for a period not to exceed two months, by reason of injury or disability received or incurred in line of duty, shall receive his usual salary; and this period may be further extended in the discretion of the Provost Marshal General. Any officer or member incapacitated from other cause, shall immediately be suspended from duty, and shall receive no salary until returned to duty. The cause of incapacity shall be investigated and determined by the superintendent of police, assisted by the medical officer detailed for duty with the police department.

SECTION 16. The superintendent of police shall promulgate all orders, and instructions pertaining to the department of police. He is authorized to issue suitable instructions, approved by the Provost Marshal General, for the organization, government, discipline, and disposition of the police force, and such further instructions, not in conflict with the provision of this ordinance, as may be necessary to carry the

same into effect.

SECTION 17. All ordinances, orders and regulations inconsistent with the provisions of this ordinance are hereby repealed, and this ordinance shall take effect and be in force from and after June 25, 1901.

By command of Brigadier General Davis, Provost Marshal General:

CHARLES T. MENOMER, Captain, Artillery Curim, Acting Adjutant General. GENERAL ORDERS, ) HEADQUARTERS PROVOST MARSHAL GENERAL, (SEPARATE BRIGADE, PROVOST GUARD), Manila, P. I., June 12, 1901. No. 25.

Pursuant to the provisions of Act No. 62, of the United States Philippine Commission, and with the approval of the Military Governor the following Municipal Ordinances are hereby made and are issued for the information of all concerned.

### ORDINANCE No. 8.

### AN OMDINANCE ESTABLISHING THE DEPARTMENT OF HEALTH AND FIXING ITS POWERS AND DUTTER.

SECTION 1. The Department of Health of the City of Manila is hereby established. It shall consist of the Board of Health, and such number of physicians, inspectors, agents and employees as may be necessary. The Department of Health as now organized is hereby continued.

SEC. 2. The members of the Board of Health shall be appointed by the Provost Marshal General, and may be removed by him at his discretion. All other assistants, agents and employees of the department shall be appointed by the Board of Health, and may be removed by it with the approval of the Provost Marshal General.

SEC. 3. The Board of Health shall consist of three members, one of whom shall be designated as president, and one as secretary. No person shall be eligible to appointment as a member of the Board of Health who is not a competent physician, holding

a certificate from some reputable school or college of medicine.

SEC. 4. The president shall be the chief medical and sanitary officer of the city. He shall preside at all meetings of the Board, and give all necessary directions for carrying out and enforcing the ordinances, regulations, and orders relating to the department, and the authorized decisions and rulings of the Board thereon. The secretary shall keep a record of the proceedings of the Board, and of the vital statistics of the city. All members shall attend the meetings of the Board, and perform such duties as may be prescribed by ordinance, or by resolutions of the Board.

SEC. 5. The Board shall hold regular meetings once each week, and special meetings at such times as may be necessary. Two members of the Board shall constitute a quorum, and two affirmative votes shall be necessary to the passage of any motion.

SEC. 6. It shall be the duty of the Board of Health:

(a) To exercise general supervision over the health and sanitary conditions of the city and its inhabitants, and to enforce all ordinances, regulations and orders in relation thereto.

(b) To divide the city into sanitary districts, assign physicians, inspectors and other necessary agents and employees thereto, and to issue suitable instructions. approved by the Provost Marshal General, for the organization, government and discipline of the department.

(c) To make diligent examination and inquiry with respect to all sources and causes of disease existing within the city, and all nuisances which are or may be injurious to the public health, and to abate and remove the same.

(d) To make, as often as may be necessary for the protection of the health of the inhabitants of the city, full, complete, and careful examination of all hotels, public houses, shops, buildings, tenements, dwellings, lots, railroad cars, steamers and other

craft, vaults, privies, sewers and drains within the city.

(e) To make an examination of all water supplied to the inhabitants of the city for drinking purposes, and the reservoirs, streams and sources of supply thereof, and, if said water is found to be impure, or in any way detrimental to the public health, to compel the person, firm, or corporation furnishing such water to take measures to cleanse and purify the same within such time and in such manner as the board may

(f) To make each month a full, complete, and careful examination and inspection of all schools and school buildings, and to take all necessary measures for the pro-

tection of the health of the scholars, teachers and attendants of said schools.

(g) To provide for the inspection of markets, slaughter-houses, dairies, bakeries, and other places where articles of food and drink are prepared, manufactured, or offered for sale; to prevent the manufacture, sale, or offering for sale of unwholesome foods and drinks within the city; and to prevent the establishment and maintenance of markets and slaughter-houses, except under the conditions prescribed by ordinance.

(h) To see that physicians, surgeons, dentists, veterinarians, druggists, pharmacists, midwifes, undertakers, and embalmers are duly registered and conform to all city ordinances and regulations; to exercise supervision over the sale of drugs, medicines, chemicals and poisons, and to prevent the adulteration of the same. No license

to engage in any of the above professions or trades, or the sale of drugs, medicines, chemicals, or poisons of any description shall be issued without the approval of the Board of Health.

(i) To exercise supervision over all offensive and dangerous trades, and the venti-

lation, drainage and plumbing of buildings.

(") To have charge of the collection and disposal of night-soil, the contents of wa'er and earth closets, privy vaults, cess pools and latrines, and to inspect the storage, collection and disposal of garbage, rubbish and other offensive substances.

(k) To visit and examine all suspected cases of infectious or contagious disease, and cause all persons found suffering from such disease to be removed to the hospitals provided for their detention and treatment. To stop, detain and examine every person who it has reason to believe is affected with any infectious or contagious disease, and to prevent the entrance into the city of any such person.

(1) To strictly quarantine any building, locality, steamer or other craft, within the jurisdiction of the city, which, in its opinion, is affected by any infectious or contagious disease, to display suitable flags or warnings upon, at, or near such building, locality, steamer or other craft, and to disinfect any premises which, in its judgment.

require disinfection.

- (m) To disinfect all furniture, wearing apparel, goods, wares, merchandise and articles of any kind which shall have been exposed to infection or contagion. It may destroy such property or article when its existence is considered dangerous to the public health: *Provided*, That, before any such property is destroyed, the Board shall appraise the same, and, as soon thereafter as practicable, file in the office of the Department of Receipts and Disbursements a list showing the name and appraised money value of each article destroyed, and the name and address of the owner of the
- (n) To take such measures as may be necessary for the preservation of the public health in case of postilence, epidemic, or other extraordinary conditions within the city.

(a) To make vaccination compulsory when, in its opinion, the same may be

necessarv.

(p) To manage and control all municipal hospitals and institutions for the detention and treatment of persons suffering from plague, leprosy, smallpox, or other infectious or contagious disease, and to employ such nurses, agents and servants, and to provide such furniture, medicines, food, and other articles as may have been authorized, and may be necessary for the use of such hospitals and the inmates thereof. To exercise supervision and inspection over all hospitals within the city.

(q) To provide such medical attendance as may be authorized, for the treatment of members of the several city departments suffering from injury or disease incurred

in line of duty.

(r) To manage and control the Free Municipal Dispensary Steam Disinfecting Plant, Experimental Station, Chemical Laboratory, Bacteriological Laboratory, City Morgue, and other public institutions of a similar character, and to provide such furniture, apparatus, medicines, chemicals, and other articles as may have been authorized and may be necessary for the equipment and maintenance of the same.

(s) To secure and keep a full and correct record of vital statistics, including the registration of marriages, births and deaths, and the interment, disinterment and removal of the dead; and to publish the same monthly, together with such other

statistics as may be useful for the information or instruction of the public.

(t) To keep suitable books and records showing all its transactions, and containing such statistical information as may be necessary for the efficient working of the

department.

(n) To prepare and submit to the Provost Marshal General, on or before the 5th day of June of each year, an itemized estimate of the revenues of the department during the ensuing fiscal year, with a statement opposite each item of the corresponding revenues for the preceding twelve months ending May 31; also an itemized estimate of the cost and expense of providing for and maintaining the department during the ensuing year, with a statement opposite each item of the corresponding expense for the preceding twelve months.

(r) To prepare and submit to the Provost Marshal General, during the first week in January of each year, a report of the vital statistics, health, and sanitary conditions of the city, together with a detailed account of all transactions of the department during the preceding year, and such suggestions for the improvement of the depart-

ment of health, as it may deem necessary.

SEC. 8. It shall be the duty of physicians, inspectors, and other agents and employees of the department, to obey and carry out all orders and instructions of the Board of Health, as said Board may prescribe. They shall wear such uniform, badge or insignia, and perform such duties as may be prescribed by the Board of Health.

SEC. 9. It shall be the duty of physicians and inspectors of the department of health, to arrest and deliver to the police any person found in the act of violating any ordinance, order or regulation relating to the public health; and in so doing, they shall have the same powers and be subject to the same restrictions as members of the police force.

SEC. 10. It shall be unlawful for any person to resist, or in any way interfere with any member of the Board of Health, or any physician, inspector, or other agent or

employee of the department in the discharge of his duty.

SEC. 11. It shall be unlawful for any person to impersonate or falsely represent any member of the Board of Health, or any physician, inspector, or other agent or employee of the department of health, or, not being duly authorized, to wear in public the uniform, badge or insignia adopted for the use of the department.

SEC. 12. The Board of Health is authorized to issue such instructions, approved by

the Provost Marshal General, not in conflict with the provisions of this ordinance,

as may be necessary to carry the same into effect.

SEC. 13. All ordinances, orders and regulations inconsistent with the provisions of this ordinance are hereby repealed, and this ordinance shall take effect and be in force from and after June 25, 1901.

## ORDINANCE No. 9.

## AN ORDINANCE RELATING TO LICENSES AND PERMITS.

Section 1. All ordinances, regulations and orders heretofore governing the issue and effect of licenses and permits within the jurisdictional limits of the City of Manila, (except licenses for the sale of liquor) are hereby repealed, in so far as the same are in conflict with the provisions of this ordinance, and the following substituted therefor: but nothing herein shall be construed as affecting any outstanding license or permit issued conformably to the laws and regulations formerly existing, until such license or permit shall have expired or been revoked.

SEC. 2. It shall be unlawful for any person, firm, or corporation to conduct or engage in any business, trade, profession, or calling hereinafter mentioned, or have in his possession any of the articles hereinafter enumerated, without first obtaining a license from the Provost Marshal General, and paying in advance the following

license fees, without demand:

A. First-class licenses, for the period of one year from date of issue, unless otherwise specified;

1. Banks and banking establishments, fifty dollars per year.

2. Gas companies, water companies, electric light companies, telegraph and telephone companies, steam, electric and horse railroad companies, fifty dollars per year.

3. Brokers, commission merchants, mercantile and collection agencies, twenty dollars per year.

4. Steamship, express, transfer, delivery and transportation companies, twentyfive dollars per year.

5. Shipping offices and intelligence offices, twenty dollars per year.

- 6. Regularly organized clubs, owning or occupying quarters, and conducted for the amusement, recreation, or improvement of their members, ten dollars per year.
- Hotels accommodating twenty or more persons, twenty-five dollars per year.
   Hotels accommodating less than twenty persons, fifteen dollars per year.
   Restaurants, cafes, and public boarding-houses with seating accommodations for ten or more persons, fifteen dollars per year.

10. Restaurants, cafes, and public boarding-houses with seating accommodations

for less than ten persons, eight dollars per year.

11. Public lodging houses accommodating fifteen or more persons, fifteen dollars

12. Pawn shops, two hundred dollars per year.

13. Second-hand shops, one hundred dollars per year.

14. Junk shops, one hundred dollars per year.

15. Laundries, dyeing and cleaning houses, ten dollars per year.

16. Bath houses, ten dollars per year.

 Manufacturing establishments with an annual product of not less than \$5,000, twenty-five dollars per year.

18. Tanneries, soap factories, rendering establishments of lard, tallow and glue, and other nauseous, offensive or unwholesome establishment, fifty dollars per year.

 Druggists and pharmacists whose annual sales aggregate not less than \$3.000. twenty-five dollars per year.

20. Druggists and pharmacists whose annual sales aggregate less than \$3,000, fifteen

dollars per year.

21. Undertakers and embalmers, twenty-five dollars per year, and five dollars

additional, for each hearse used in the business.

22. Ferries-for each boat propelled by hand, capable of carrying not more than 5 persons, four dollars per year; for each boat propelled by hand, capable of carrying more than five persons, ten dollars per year; for each boat propelled by other than hand power, fifty dollars per year.

23. Livery stables, five dollars per year for the location, including three vehicles, and one dollar per year for each additional vehicle.

24. Public storage warehouses and godowns, ten dollars per year.

25. Lumber yards, ten dollars per year.

26. Ship yards, ten dollars per year.

27. Manufacture of oil or explosives, one hundred dollars per year.

28. Storage of oil, gunpowder, or other explosive, combustible or dangerous material in large quantities, fifty dollars per year.

29. Sale of oil, gunpowder, or other explosive, combustible or dangerous material. at retail, five dollars per year, Provided: That not more than one hundred gallons of oil, twenty pounds of gunpowder or other explosive, and limited quantities of combustible or dangerous material shall be stored in any place of business so licensed; and further provided; that small shops where oil is sold by the bottle, or in quantities not to exceed one half gallon, shall not be included in this description.

30. Stationary engines and boilers of over fifteen-horse power, five dollars per year. 31. Stationary engines and boilers of fifteen horse-power or less, three dollars per

- 32. Plumbers, conducting a business, or in charge of work, five dollars per year.
  - 33. Bakers, conducting a business, or in charge of work, five dollars per year.

34. Bill posters and advertising agents, ten dollars per year.

35. Auctioneers, fifty dollars per year.

36. Stationary engineers, five dollars per year. 37. Public weighers, ten dollars per year.

38. Public vehicles:

| 4-wheeled public carriage drawn by 2 horses | <b>\$4.00</b> |
|---------------------------------------------|---------------|
| 4-wheeled public carriage drawn by 1 horse  | 3.00          |
| 2-wheeled public carriage drawn by 1 horse  | 2.50          |
| Public cart drawn by two horses             | 2.00          |
| Public cart drawn by one horse              |               |
| Scavenger cart drawn by two horses          |               |
| Scavenger cart drawn by one horse           |               |

B. Second-class licenses.—Quarterly licenses, for the period of three months from January 1st, April 1st, July 1st, and October 1st of each year. The full license shall be paid for any part of a quarter. These licenses cannot be transferred.

1. Barbers, cobblers, and repairers, having no fixed place of business, plying their

trade from house to house along the public streets, one dollar.

2. Peddlers, having no fixed stands, plying their trade from house to house, or in or along the public streets, one dollar, and one dollar additional for each cart used. (For peddlers of newspapers no license is required.)

3. Musicians, fortune tellers, jugglers and acrobats, performing from the

house, or in the public streets, one dollar.

4. Proprietors of small shops where native food is prepared and so a service. is sold by the bottle or in quantities not to exceed one but gardia, one will a

C. Third-class licenses.—Amusements and plant transferred the owner or coprietor of the premises where any exhibiting the special transferred to the composible for proprietor of the premises where any exhibition was shall be exponsible for the license fee. For public entertainments excess service the benefit of charity, no license fee shall be required.

1. Theatres seating over four hundred persons thity dollars per year, and five dol-

lars for each performance or exhibition.

2. Theatres seating from one hundred to four hundred persons, inclusive, twenty-

five dollars per year, and three dollars for each performance or exhibition.

3. Theatres seating less than one hundred persons, fifteen dollars per year, and two dollars for each performance or exhibition.

4. Halls for public concerts, dances and exhibitions, two and one half dollars f each day used.

5. Race tracks, one hundred dollars per year, and five Johan- force with a tions are given.

6. Cockpits (if sanctioned), two hundred dollars for the location, and five dollars for each day exhibitions are given.

7. Circuses, menageries and caravans under canvas, twenty-five dollars for the

location, and five dollars for each day exhibitions are given.

8. Side shows charging separate or additional admission, three dollars for each clay.
9. Minstrel, musical, variety, athletic, and all other shows or exhibitions given

unider canvas, five dollars for each performance.

10. Boxing and sparring exhibitions, twenty-five dollars.

11. Small shows, exhibitions or performances given under canvas, one dollar for each performance.

12. Circus parades, five dollars for each parade.

13. Billiard and pool tables, ten dollars each per year.

14. Bowling alleys, ten dollars each per year.

Shooting galleries, ten dollars each per year.
 Nickel-in-dot machines, five dollars each per year.

17. Merry-go-rounds, five dollars for the location, and two dollars per month.

18. Phonographs, two dollars per month.

19. Blowing, lifting and striking machines, and other mechanical devices for the

trial of strength, two dollars per month.

D. Fourth-class licenses.—Dog licenses. Good until January 1st following their issue. For each fraction of a year, a proportional part of the license fee shall be charged.

Male dogs over three months of age, two dollars per year.

Female dogs over three months of age, three dollars per year.

SEC. 3. Application for a license shall be made to the Department of Licenses and Municipal Revenue, which shall set forth the name and residence of the applicant, a full description of the business and the place where the same is to be conducted, and such further particulars as may be required.

The application shall be accompanied by receipts for Internal Revenue and other taxes assessed upon the applicant and the property licensed, which shall be returned

when the application has been acted upon.

Sec. 4. In all cases where the rate of license is based upon or regulated by the amount of sales effected, or business transacted, or upon the number of vehicles used, or upon any other matter peculiarly within the knowledge of the applicant for license, and in all other cases when demanded by the Department of Licenses and Municipal Revenue, the applicant shall submit his application in writing and render a sworn statement of sales effected or business transacted during the three months next preceding the date of application, which statement shall, if found to be correct, determine the amount for which such license shall be issued. If any person applying for a license shall make any false statement in regard to his business, with intent thereby to procure a license at less rates than those provided for, he may be prosecuted therefor, and in addition his license shall be forfeited. The conviction and punishment of any person for transacting any business without a license, shall not excuse or exempt such person from the payment of any license fee due or unpaid at time of such conviction.

SEC. 5. The Department of Licenses and Municipal Revenue shall submit all applications for license, with report thereon, to the Provost Marshal General, who shall have power to hear and grant licenses to such persons as shall comply with the provisions of this ordinance, and as he in his discretion shall deem suitable and proper

persons to be licensed, and to suspend or revoke the same at any time.

Sec. 6. When a license is granted, it shall be issued by the officer in charge of the Department of Licenses and Municipal Revenue, who shall keep a register containing the name of the person to whom each license has been issued or transferred, the date of issue or transfer, and the number, term and description of the license issued. The Department of Licenses and Municipal Revenue may, upon satisfactory proof that the original has been lost or stolen, issue a duplicate license, at discretion, upon payment of a fee of twenty-five cents.

Sec. 7. All badges, numbers and other equipment required with any license shall be of a uniform style and pattern, and furnished by the Department of Licenses and

Municipal Revenue at cost.

SEC. 8. All matters subject to municipal regulation or supervision, not herein provided for, shall be dealt with by the Provost Marshal General in his discretion; and it shall be unlawful thereafter to perform any act, or to have in possession any article which is declared to be subject to license or permit, without first obtaining a written license or permit therefor from the Provost Marshal General, through the officer exercising authorized supermit sion over the subject in question. Such license or permit shall be strictly limited to the time, place and person or thing named therein.

SEC. 9. Every license shall designate the number and kind or license, the dates of issue and expiration, the name and residence of the licensee, a sufficient description of the business licensed, and the place where the same is to be carried on. It shall also contain suitable extracts from ordinances relating to the posting, renewal, transfer and revocation of such license.

SEC. 10. Every license shall cease to be in force upon expiration, suspension, or revocation, and it shall be unlawful for any person holding such license to conduct or continue the business, trade, or profession licensed, without further authority from

the Provost Marshal General.

SEC. 11. Every license which has been suspended or revoked, shall be immediately surrendered to the Department of Licenses and Municipal Revenue. In case of suspension, if the suspension has been removed, the license shall be returned upon payment of all costs incident to suspension.

SEC. 12. No license shall be granted for a longer period than one year from date of

SEC. 13. No license shall be assigned or transferred from one person to another, or authorize any other business, or authorize a business to be conducted at any other place than that named in the original license, except by written authority of the Provost Marshal General across the face of the license, recorded with the original, in the Department of Licenses and Municipal Revenue; and no transfer shall be made which involves the addition of privileges. A license of the second class is a personal privilege and cannot be transferred. For all transfers a fee of 10% of the original license fee shall be collected, such transfer fee in no case to be less than twenty-five cents.

SEC. 14. No person shall conduct more than one kind of business requiring a license or conduct business at more than one place during the term of the license, without obtaining a separate license for each business and place of business so licensed; and every license shall be restricted to the person, business, and place of business named

therein.

SEC. 15. A license shall not be granted to any person who has failed to pay the fee for a license previously held, or to pay any fine, tax, penalty, or other debt or liability to the United States Government, or any department thereof, and if so granted, the license shall be revoked upon discovery of such indebtedness.

SEC. 16. A license may be refused to any person who has violated any ordinance or

regulation relating to a license previously granted.

SEC. 17. No license shall be granted for any gambling business, scheme or device.

SEC. 18. Every person holding a license shall keep it posted at all times while in force, in a conspicuous position in the place where the business is carried on. shall produce and surrender the license, when suspended or revoked, when applying for a renewal or transfer, and when requested to do so by any authorized officer. Licenses of the second class shall be carried on the person of the licensee while in the pursuance of the business authorized, and exhibited, if requested by any authorized

officer. SEC. 19. Every boat, cart, vehicle, or other article particularly licensed in connection with any business, (except public boats and vehicles) shall bear a number or mark of identification on some inconspicuous part of the same. Such mark shall be affixed by the Department of Licenses and Municipal Revenue when the license is

SEC. 20. All licenses shall be subject to the ordinances and regulations now or hereafter in force, and all police supervision incident thereto.

SEC. 21. All sums of money herein mentioned shall be held to refer to money of

the United States.

SEC. 22. The Department of Licenses and Municipal Revenue shall keep suitable books showing all fransactions relating to licenses, their issue, and the fees received for the same; and all fees so received shall be for the use of the city. It shall, on the first day of each week, furnish the Superintendent of Police with a list of all licenses issued, suspended, or revoked during the preceding week, with the term, class and a suitable description of each license.

SEC. 23. The officer in charge of the Department of Licenses and Municipal Revenue is hereby authorized to issue such instructions, approved by the Provost Marshal General, not in conflict with the provisions of this ordinance, as may be neces-

sary to carry the same into effect.

Sec. 24. All ordinances orders and regulations inconsistent with the provisions of this ordinance are hereby repealed, and this ordinance shall take effect and be in force from and after June 25, 1901.

By command of Brigadier General Davis, Provost Marshal General:

GENERAL ORDERS, ) HEADQUARTERS PROVOST MARSHAL GENERAL, (SEPARATE BRIGADE, PROVOST GUARD), No. 29. Manila, P. I., June 19, 1901.

Pursuant to the provisions of Act No. 62, of the United States Philippine Commission, and with the approval of the Military Governor, the following Municipal Ordinances are hereby made, and are issued for the information and guidance of all concerned.

ORDINANCE No. 10.

#### AN ORDINANCE REGULATING THE USE OF PUBLIC VEHICLES.

Section 1. No person shall keep for hire any public vehicle without first obtaining a license therefor.

SEC. 2. The several terms hereinafter mentioned, wherever used in this ordinance,

shall be construed as follows:

The term "public vehicle" shall include every public carriage, cart, and all other vehicles seeking employment from the general public: Provided, that nothing herein shall be construed as regulating the rates of livery vehicles, omnibus lines, horse, electric or steam railways, or carriages running at regular intervals to boats and railway terminals in connection with hotels, for the accommodation of guests.

The term "public carriage" shall include every carriage, carromata, calesa, quilez, .

or other vehicle conveying passengers within the city limits, which goes into the streets to seek employment from the general public.

The term "public cart" shall include every cart, dray, truck, wagon, or other vehicle used for conveying goods, merchandise or material for hire within the city limits, which goes into the streets to seek employment from the general public.

SEC. 3. The license for a public carriage, containing the authorized schedule of rates, shall be printed on card board or tough paper, and posted in some conspicuous lace in the ratiology where it can be conveniently read by reconstruction.

place in the vehicle, where it can be conveniently read by passengers. If the license is not so posted it shall be unlawful for the owner or driver to demand any pay for the conveyance of passengers.

SEC. 4. Every public carriage shall be provided with lamps, top, curtain, rain apron, and strong and well trained horses. The vehicle shall be kept neat and well-painted,

and both harness and vehicle in good repair.

SEC. 5. Every public carriage shall bear upon the back thereof a metal plate two by four inches in size, upon which shall be legibly marked the number of such vehicle in figures one and one-quarter inches in height. The same number shall be legibly stenciled in letters of the same size upon the outer face of each lamp.

legibly stenciled in letters of the same size upon the outer face of each lamp.

Sec. 6. Every public carriage shall carry a signal, painted white, attached to the left hand side of the dash-board, where it can be plainly seen. When the carriage is engaged, the signal shall be turned down so as not to be visible. If there is no dash-board, the signal shall be attached to the top or canopy, to the left of the driver.

Sec. 7. The following portions of the public way are designated as stations for public carriages, and it shall be unlawful for any public carriage to stand or loiter awaiting employment at any other place, except by written permission of the owner of abutting property, approved in writing by the Provost Marshal General. Each station shall be marked with a suitable sign bearing the words "Public Station," to be provided and maintained by the Department of Licenses and Municipal Revenue. be provided and maintained by the Department of Licenses and Municipal Revenue The Provost Marshal General may at any time discontinue these stations, or designate new stations.

#### INTRAMUROS.

Plaza Palacio, south side, opposite cathedral.

Calle Fundicion, south side, from Calle Palacio, to a point two hundred feet west.

Calle Baluarte, east side, between Parian Gate and Calle San Francisco.

Calle leading from Bridge of Spain, to Parian Gate, west side.

#### BINONDO.

Plaza Cervantes, north side, between Calle Rosario and Calle Anloague. Plaza Calderon de la Barca, west side of street directly in front of Insular Cigar Factory.

Plaza Sacrista, south side, between Calle Nueva and Calle Jacinto.

## SANTA CRUZ.

Plaza Santa Cruz, south side, in front of Santa Cruz Church. Calle de la Paz, south side, between Chinesco Bridge and Calle Arrangue. Calle Bilipid, north side, between Bilibid Prison and Libertad Theater Ogle

SEC. 9. Every license shall issue and expiration, the nan of the business licensed, and also contain suitable extractfer and revocation of such lies

SEC. 10. Every license sha revocation, and it shall be un continue the business, trade. the Provost Marshal Genera

SEC. 11. Every license whi surrendered to the Departme pension, if the suspension has ment of all costs incident to SEC. 12. No license shall

issue. SEC. 13. No license shall t authorize any other busines place than that named in Provost Marshal General act the Department of Licenses. which involves the addition privilege and cannot be tra license fee shall be collected cents.

SEC. 14. No person shall: or conduct business at morobtaining a separate licenevery license shall be restr.

therein. SEC. 15. A license shall for a license previously helto the United States Gover

license shall be revoked u. SEC. 16. A license may regulation relating to a lie

SEC. 17. No license shall SEC. 18. Every person force, in a conspicuous pshall produce and surreme for a renewal or transfer Licenses of the second cla pursuance of the businesofficer.

SEC. 19. Every boat, o tion with any business, mark of identification or affixed by the Departm issued.

SEC. 20. All licenses hereafter in force, and a Sec. 21. All sums of the United States.

SEC. 22. The Depart. books showing all fran for the same; and all the first day of each licenses issued, suspen-

class and a suitable de SEC. 23. The officer nue is hereby author shal General, not in c. sary to carry the same Sec. 24. All ordinar

of this ordinance are force from and after .1 By command of Bu



I driver of any public vehicle which is not engaged, shall admit to his ons belonging to the same group or party, for whom there are seats PROVIDED, that he shall not be compelled to admit:

prison known to be afflicted with a visible contagious disease.

moxicated person, except by order of the police.

grant or suspicious character who shall not, upon request, display the to his destination.

- rson to the driver's box or seat.

a passenger becomes disorderly or abusive, attempts to occupy the or in any way disturbs the peace, the driver may suspend the trip and

The Propost Marshal General shall designate stands or stations for public enient points in the several districts, which stations shall be marked as Section 7, and subject to the same supervision as public carriages; and it llawful for any public cart to stand for employment at places other than

The rates to be charged for the use of each public cart shall be computed me it is engaged until dismissed, in accordance with the following schedule:

#### CARTS FOR TWO HORSES.

| For first hour                         | <b>\$</b> 0. 25<br><b>\$</b> 0. 20 |
|----------------------------------------|------------------------------------|
| For first hour                         | \$0. 20<br>\$0. 15                 |
| BULL OR CARABAO CARTS.  For first hour |                                    |

each fraction of an hour after the first, a proportional part of the above rates

be charged.

14. Every public cartman shall have a lien upon any article transported by for cartage due him for such transportation. In case of controversy, he may wey such articles to the district police station, where any dispute regarding the sount due for cartage shall be submitted to the officer in charge of such station.

Sec. 15. Every public cart shall have the license number painted on each side in gures three inches long. The authorized schedule of rates shall be kept in some onvenient place about the vehicle at all times when in use, and it shall be unlawful demand any pay for such cartage unless such schedule is presented to the person using the vehicle, upon his request.

Sec. 16. The driver of a public vehicle shall wear upon his left breast a metal badge learing a number corresponding to that of the vehicle, and shall be familiar with the

names and locations of the streets, plazas and public places of the city.

SEC. 17. It shall be unlawful for the driver or owner to refuse to convey a passenger any public carriage, or goods, merchandise or material in any public cart, when applied to for that purpose, or, having undertaken to convey the same, to neglect to do so, or to demand or receive for such conveyance any greater price or rate than is herein prescribed: Provided, that he shall be allowed a reasonable time between 12:30 and 1:30 p. m., and 7 and 8 p. m., to rest and feed his horses, and public carriages going to or returning from their stables shall not be subject to hire during these

SEC. 18. It shall be unlawful for any person to keep, use, drive or employ any vehicle not licensed, with numbers thereon taken from licensed vehicles, or resemz such numbers, or for any person holding a license to use the numbers on any

ehicle than the one licensed.

r, upon sale or from other cause, a public vehicle ceases to be son holding the license shall report that fact to the Department sipal Revenue, where a record shall be made of the same, and distinguishing marks removed from the vehicle.

public vehicle becomes unserviceable, or unfit for public use, iitable horses or other animals, the police or the Department I Revenue is authorized to take up the license, and such until the vehicle is again in condition for use, and the wost Marshal General.

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#### TONDO.

Calle Azcarraga, south side, between Calle Acuña and Calle Sagunto.

Calle Azcarraga, north side, between Calle Santa Monica and west road from rail-road station.

Calle Lemery, west side, opposite Manila and Malabon railroad station.

#### QUIAPO.

Plaza Quiapo, north side, in front of church. Calle P. Blanco, west side, between Calle Echague and Calle Santa Rosa. Calle Iris, south side, from Plaza Santa Ana, to a point two hundred feet west.

#### SAMPALOC.

Rotunda, north side. Calle Bustillos, west side, between Calle Palmera and Calle Manrique.

#### SAN MIGUEL.

Calle Pascual Casal, west side, from Calle Gral Solano, to Calle Novaliches.

### SAN FERNANDO DE DILAO (PACO.)

Calle Nozaleda, east side, directly in front of Paco Cemetery. Calle Paz, west side, between Calle Real and Calle Sto. Sepulcro.

#### MALATE.

Plaza Malate, west side. Calle Herran, south side, between Calle Real and Calle Nueva.

#### ERMITA.

Calle San Luis, north side, between Calle Real and Calle Cortado. Plaza Arroceras, west side, between Military Hospital and Estado Mayor.

## SAN MICOLAS.

Calle Peñarando, west side, between Calle San Fernando and Calle Jaboneros. Calle Tabora, east side, from Calle Aceyteros, to a point two hundred feet north. SEC. 8. The rates of fare for use of each public carriage shall be computed from the time the same is engaged until dismissed, in accordance with the following schedule:

#### CARRIAGE FOR TWO HORSES.

|                                                                   | for 2 per-<br>sons. | 3 persons.                 | t persons.                                          |
|-------------------------------------------------------------------|---------------------|----------------------------|-----------------------------------------------------|
|                                                                   |                     |                            |                                                     |
| For one half hour<br>For first hour.<br>For each succeeding hour. | <b>\$0.40</b>       | \$0,30<br>\$0,50<br>\$0,30 | <b>80</b> (5)<br><b>80</b> , (4)<br><b>80</b> , (5) |

## CALESA, CARROMATA, QUILEZ, OR OTHER VEHICLE FOR ONE HORSE.

|                                                            | 1 or 2 per-<br>sons. | 3 persons.                    | 4 persons                  |
|------------------------------------------------------------|----------------------|-------------------------------|----------------------------|
|                                                            |                      | -                             |                            |
| For one half hour For first flour For each succeeding hour | <b>\$</b> 0. 20      | \$0, 20<br>\$0, 30<br>\$0, 20 | \$0.25<br>\$0.35<br>\$0.25 |

For each fraction of an hour after the first, a proportional part of the above rates shall be charged. Double fare may be charged between midnight and 6:00 a.m. Drivers shall not be compelled to carry passengers beyond the city limits.

SEC. 9. Every public carriage shall transport without extra charge, reasonable

Sec. 9. Every public carriage shall transport without extra charge, reasonable baggage not in excess of fifty pounds, and the driver shall assist in loading or unloading such baggage.

SEC. 10. The driver of any public vehicle which is not engaged, shall admit to his carriage all persons belonging to the same group or party, for whom there are seats in his carriage: Provided, that he shall not be compelled to admit:

(a) Any person known to be afflicted with a visible contagious disease.(b) Any intoxicated person, except by order of the police.

(c) Any vagrant or suspicious character who shall not, upon request, display the estimated fare to his destination.

(d) Any person to the driver's box or seat.

SEC. 11. If a passenger becomes disorderly or abusive, attempts to occupy the driver's seat, or in any way disturbs the peace, the driver may suspend the trip and

notify the police.

SEC. 12. The Provost Marshal General shall designate stands or stations for public carts at convenient points in the several districts, which stations shall be marked as provided in Section 7, and subject to the same supervision as public carriages; and it shall be unlawful for any public cart to stand for employment at places other than those authorized.

SEC. 13. The rates to be charged for the use of each public cart shall be computed from the time it is engaged until dismissed, in accordance with the following schedule:

# CARTS FOR TWO HORSES. For first hour ...... \$0.25 CART FOR ONE HORSE. For first hour ... For each succeeding hour ...... \$0.15 BULL OR CARABAO CARTS. For first hour ..... \$0.15 For each succeeding hour ...... \$0.10

For each fraction of an hour after the first, a proportional part of the above rates shall be charged.

SEC. 14. Every public cartman shall have a lien upon any article transported by him, for cartage due him for such transportation. In case of controversy, he may convey such articles to the district police station, where any dispute regarding the amount due for cartage shall be submitted to the officer in charge of such station.

SEC. 15. Every public cart shall have the license number painted on each side in figures three inches long. The authorized schedule of rates shall be kept in some convenient place about the vehicle at all times when in use, and it shall be unlawful to demand any pay for such cartage unless such schedule is presented to the person using the vehicle, upon his request.

SEC. 16. The driver of a public vehicle shall wear upon his left breast a metal badge bearing a number corresponding to that of the vehicle, and shall be familiar with the

names and locations of the streets, plazas and public places of the city.

SEC. 17. It shall be unlawful for the driver or owner to refuse to convey a passenger in any public carriage, or goods, merchandise or material in any public cart, when applied to for that purpose, or, having undertaken to convey the same, to neglect to do so, or to demand or receive for such conveyance any greater price or rate than is herein prescribed: Provided, that he shall be allowed a reasonable time between 12:30 and 1:30 p. m., and 7 and 8 p. m., to rest and feed his horses, and public carriages going to or returning from their stables shall not be subject to hire during these periods.

SEC. 18. It shall be unlawful for any person to keep, use, drive or employ any vehicle not licensed, with numbers thereon taken from licensed vehicles, or resembling such numbers, or for any person holding a license to use the numbers on any

other vehicle than the one licensed.

SEC. 19. Whenever, upon sale or from other cause, a public vehicle ceases to be used as such, the person holding the license shall report that fact to the Department of Licenses and Municipal Revenue, where a record shall be made of the same, and

the number and other distinguishing marks removed from the vehicle.

SEC. 20. Whenever a public vehicle becomes unserviceable, or unfit for public use, or is not provided with suitable horses or other animals, the police or the Department of Licenses and Municipal Revenue is authorized to take up the license, and such license shall be suspended until the vehicle is again in condition for use, and the license returned by the Provost Marshal General.

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SEC. 21. Public vehicles arriving at public stations shall not occupy a greater space than is assigned to them, or block the public way to the free passage of other wehicles. They may stand crosswise of the street if traffic is not impeded thereby. If there is

not space at a particular station, the driver shall move on.

SEC. 22. Whenever any parcel or baggage of any kind is left in a public vehicle or in the custody of the driver thereof, such driver shall forthwith deliver the same. under receipt, to the commanding officer of the nearest police station, unless sooner

delivered to the owner of such parcel, or to his order.

SEC. 23. Licensed livery stables keeping vehicles for public use, shall keep posteri in a conspicuous place in the stable, a printed schedule of rates charged for the usof each class of vehicles, and shall keep a copy of such schedule in some convenient place about the vehicle at all times when in use. It shall be unlawful to collect any fare in excess of the advertised rates, or to collect any fare unless such schedule is presented to the passenger upon demand.

SEC. 24. All drivers of livery and public vehicles shall register at the office of the superintendent of police, where a special register shall be kept containing the name, age, residence, and other particulars in regard to each driver. A certificate of registration shall be issued to such driver, and a fee of twenty-five cents collected

therefor.

SEC. 25. All complaints for offenses on the part of the owner or driver of any public carriage and all disputes as to the rate of compensation, shall be submitted wthe commanding officer of the district police station

SEC. 26. The owner of any licensed vehicle shall be responsible for all damage

that may result from violation of any of the provisions of this ordinance.

SEC. 27. All sums of money herein mentioned shall be held to refer to money of the United States.

SEC. 28. The officers in charge of the several departments are authorized to issue such instructions, approved by the Provost Martial General, not in conflict with the provisions of this ordinance, as may be necessary to carry the same into effect.

SEC. 29. All ordinances, rules and regulations inconsistent with the provisions of this ordinance, are hereby repealed and this ordinance shall take effect and be in force on and after July 1, 1901.

## ORDINANCE No. 11.

AN ORDINANCE RELATING TO THE USE OF THE PUBLIC STREETS AND PLACES OF MANILA.

Section 1. The streets and public ways of the city shall be kept free and clear for the use of the public, and the sidewalks and crossings for the use of pedestrians, and the same shall only be used or occupied for other purposes as provided by ordinance.

SEC. 2. All drivers of horses or vehicles occupying the public streets shall be subject to the orders and supervision of the police, and it shall be unlawful for the driver or person in charge of any vehicle, to refuse or neglect to obey the order of

any member of the police force.

SEC. 3. Vehicles standing on the streets or public places of the city shall align themselves against the curbing and keep closed up; they shall not be halted in or near the middle of a public street, nor remain standing within five meters of the intersection of public streets or crossings, in such manner as to obstruct the free passage of vehicles or pedestrians, nor shall they be unnecessarily halted upon the public way opposite any standing vehicle or obstruction, where such halting will impede the free passage of traffic.

Sec. 4. It shall be unlawful for any vehicle or any horse or other animal to stand or be driven upon a public sidewalk or crossing, except so far as may be necessary in crossing the same; or for any vehicle to remain standing crosswise of a public street for a longer period than may be actually necessary to load or unload such

vehicle.

SEC. 5. It shall be unlawful for any coolie or bearer to occupy the sidewalks while

pursuing his calling.

Sec. 6. In case of blocking or congesting the public way by standing or other vehicles, the police may direct a sufficient number of such vehicles to proceed to another and less crowded locality, selecting, if possible, the vehicles last to arrive.

SEC. 7. It shall be unlawful for any vehicle to which a horse or other animal is not attached to remain standing in a public street for more than an hour.

SEC. 8. Every vehicle occupying the street shall keep to the left of the center of the traveled way; and no vehicle shall remain standing on the right hand side of the street for a longer period than is necessary to receive or discharge passengers.

SEC. 9. Vehicles carrying passengers shall have the right of way over those carrying freight or vehicles not laden, and vehicles in motion shall have the right of way

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over those halted. Ambulances and fire apparatus, when actually employed and on duty, or going to or returning from such duty, shall have the right of way over every person or thing occupying the public street.

SEC. 10. Every passenger vehicle shall carry two lights, and every cart and freight

vehicle shall carry one light, when in use after dark.

SEC. 11. It shall be unlawful to carry a corpse or any dead animal, swine, garbage, rubbish, offal, or offensive material of any description, or any explosives or inflammable material through the public streets, except in vehicles licensed for such purposes; or to convey earth, mortar, sand, garbage, rubbish, offal, or other material in such manner that any part thereof shall be scattered in any street or public way.

SEC. 12. The driver of any vehicle shall be at least 16 years of age, of intelligence and good character, and free from infectious or contagious disease; he shall at all times be courteous and respectful to the public; he shall not absent himself from his vehicle on the street unless by reason of necessity or business, in which case the vehicle shall be left in charge of a competent person; he shall occupy no part of the carriage, except the seat reserved for the driver, while the carriage is in motion; he shall not stand or loiter about door steps, on platforms, or in front of any house, store or other building, to the inconvenience or annoyance of the occupants thereof.

SEC. 13. The driver of any vehicle shall give to any responsible person who shall request it, his name and residence and the name and residence of the owner of the

SEC. 14. All claims and reports of misconduct on the part of a driver shall be sub-

mitted to the commanding officer of the nearest police station.

SEC. 15. The owner of a vehicle shall keep the harness and vehicle in a proper condition of cleanliness and repair, and provide a competent and trustworthy driver, suitable horses or other animals, and all equipment required by this ordinance.

SEC. 16. All horses and vehicles, whether for private use or for hire, shall be regis-

tered with the Department of Licenses and Municipal Revenue.

Sec. 17. It shall be unlawful to ride or drive any unbroken or unruly horse or other animal on the public street; or to ride or drive on any public street at a greater rate of speed than eight miles an hour; or on any narrow or crowded street, bridge, street intersection or crossing, at a greater speed than five miles an hour; and this speed shall be further reduced whenever the condition of a street or its occupants renders it necessary.

Sec. 18. It shall be unlawful to use blinders upon any horse that do not permit unobstructed vision to the horse's front, or any harness that will cut into the flesh, or to use in any vehicle any draft animal unfit for service by reason of lameness, sores

or other cause, or to beat or maltreat any draught animal.

Sec. 19. It shall be unlawful to run or race any horse or other animal, or consent to such racing, on a public street, alley or avenue, for any trial of speed, or for the purpose of passing any other horse or animal, whether or not such racing be for the

purpose of deciding any stake, bet or challenge. SEC. 20. It shall be unlawful to permit any horse or other draught animal to run loose or at large in a street or public place, and the owner shall be responsible for all damage caused by such animal, and for reasonable expenses of care and custody

of the same.

Six. 21. Every bicycle shall be regarded as a vehicle and subject to all ordinances and regulations relating thereto. It shall carry a light when in use after dark, and a bell or whistle at all times, which shall be sounded when approaching any street

crossing or intersection, or any vehicle or person occupying the street.

Sec. 22. It shall be unlawful for any cart or freight wagon to traverse the Escolta from 8 a. m., to 7 p. m. All such vehicles leaving or approaching the Escolta or the Bridge of Spain between these hours, shall drive north on Muelle del Silva, Plaza Moraga, Plaza Cervantes and Calle Anloague, and south on Calle Nueva; and Calle Anloague and Calle Nueva shall be kept free and clear for the passage of such vehicles, and teams shall not be allowed to stand thereon between these hours.

SEC. 23. The Luneta shall at all times be reserved for the use of passenger vehicles,

and no cart or other freight vehicle shall be allowed thereon.

SEC. 24. It shall be unlawful for any person to lay pipes or conduits of any kind, or to dig or remove any earth or stone from a street, sidewalk or public place, without first obtaining a permit therefor from the Department of Streets, Parks, Fire and

SEC. 25. It shall be unlawful for any person to dig under a street, sidewalk or public place for any purpose, or cause the same to be undermined by digging or removing earth or stone from the abutting premises, without first obtaining a permit

from the Department of Streets, Parks, Fire and Sanitation.
Sec. 26. It shall be unlawful to use any portion of any street, sidewalk, wharf, landing or other public place, for the purpose of storing material for the erection or repair of any building, or to store thereon material of any kind, or to use the same for any private purpose without first obtaining a permit from the Department ex Streets, Parks, Fire and Sanitation.

Sec. 27. It shall be unlawful to place or erect any post, fence, stand, building  $\epsilon au$ other obstruction, in whole or in part, upon a street, sidewalk or public way, or 💀 obstruct any street, drain or gutter, without first obtaining a permit from the Department of Streets, Parks, Fire and Sanitation.

SEC. 28. It shall be unlawful for any person to deposit any sand, dirt, garbage, rulbish, offal or material of any description in any street, extero or public way, or to grade, fill or repaye any part of the public street, without first obtaining a permit therefor from the Department of Streets, Parks, Fire and Sanitation.

SEC. 29. It shall be unlawful to sell or expose for sale in a public street or publiplace, any vehicle or any horse or other animal attached thereto, or any goods, wares or merchandise of any description, without first obtaining a permit therefor from the Provost Marshal General.

SEC. 30. It shall be unlawful for any circus or menagerie to parade in the streetwithout first obtaining a license from the Provost Marshal General, specifying the

streets in and along which such parade may be made.

SEC. 31. It shall be unlawful for any person to beg, cook, wash clothes, horses, vehicles or other property, throw garbage, offal, refuse or sweepings, or commit any

nuisance in the public streets.

SEC. 32. It shall be unlawful for any unauthorized person to carry a weapon of any kind, or to fire the same, or any torpedo, firecracker or other explosive in the public street.

Sec. 33. It shall be unlawful to remove, deface or in any way interfere with any telegraph, telephone, fire alarm or electric light poles or wires, or any property which has been placed in the streets for the convenience and safety of the public.

Six. 34. It shall be the duty of owners of property to report defects or nuisances

in the public streets adjoining such property.

SEC. 35. Any person using the streets for unauthorized purposes shall be liable for

all damage that may be sustained by reason of such use.

SEC. 36. Any person using the streets for purposes requiring the authority of a permit, shall be liable for all damage that may be sustained by reason of neglect or refusing to comply strictly with the provisions of such permit, and shall take necessary care and precautions for the safety of the public.

SEC. 37. Whenever the owner or person responsible for any unauthorized obstruction shall, after official notice from the proper department, refuse or neglect to remove the same within a reasonable time, such obstruction shall be deemed a public unisance, and the Provost Marshal General is authorized to remove the same at the

owner's expense.

Sec. 38. Any person authorized to obstruct the public street or way, shall remove such obstruction within the time and in accordance with the provisions of the permit authorizing such obstruction, leaving the public way in a suitable condition for

SEC. 39. Whenever any street or public way of the city is temporarily obstructed from any cause, the police or any officer of the Department of Streets, Parks, Fireand Sanitation may issue such directions in regard to the removal of such obstruction as may be required for public convenience and safety.

SEC. 40. It shall be the duty of the police to see that any use of the public streets requiring a permit, is properly authorized, and, report, and, if necessary, arrest, all persons refusing or neglecting to comply with the ordinances and regulations con-

cerning the use of streets or the rights of the public therein.

Sec. 41. Any department having charge of a public work requiring the obstruction of any street or public way, or any person placing an obstruction in the street under authority of a permit, shall erect and maintain a suitable fence or railing around such obstruction and place and maintain lights at such places and in such manner as to prevent danger to the public. Such obstructions shall not interfere with the necessary travel of pedestrians, and the department or person in charge of the work shall make suitable provisions for their accommodation.

SEC. 42. In streets and alleys to which the public lighting service has not been extended, the owners or occupants of houses shall suspend and maintain a light over

each numbered entrance, every night from dark until dawn.

SEC. 43. It shall be unlawful to cut, break or carry away any tree, shrub or flower growing in any street or public place, or to deface, injure or remove any authorized obstruction, or public property of any description in the same, without first obtaining a permit therefor from the Department of Streets, Parks, Fire and Sanitation.

SEC. 44. The parks and public places shall be reserved for purposes of recreation and amusement, and no part of the same shall be used as a thoroughfare, except

streets and walks regularly laid out for that purpose.

SEC. 45. Street railways shall so lay down and maintain their tracks as to interfere ass little as practicable with the use of the streets. They shall fill and grade the space between the tracks, and for a distance of 50 centimeters on either side of the same, to the grade of the street, and shall at all times keep the same in such condition as to allow the free use and easy passage of vehicles. They shall also pave the space above described in streets where pavement is laid down or where such paiving is required. All such work shall be done under the superintendence of the Department of Streets, Parks, Fire and Sanitation.

Sec. 46. It shall be unlawful for any railway car to stand upon the track in any

st reet or public way for a longer period than five minutes at any one time.

Sec. 47. It shall be the duty of the police and the department having charge of the particular class of improvements to see that the provisions of this ordinance are in all cases strictly complied with.

Sec. 48. The officers in charge of the several departments are authorized to issue such instructions, approved by the Provost Marshal General, not in conflict with the provisions of this ordinance, as may be necessary to carry the same into effect.

SEC. 49. All ordinances, orders and regulations inconsistent with the provisions of this ordinance are hereby repealed, and this ordinance shall take effect and be in force from and after July 1, 1901.

By command of Brigadier General Davis, Provost Marshal General:

CHARLES T. MENOHER, Captain, Artillery Corps, Acting Adjutant General.

GENERAL ORDERS, )

HEADQUARTERS PROVOST MARSHAL GENERAL, (SEPARATE BRIGADE, PROVOST GUARD), Manila, P. I., June 21, 1901.

Pursuant to the provisions of Act No. 62, of the United States Philippine Commission, and with the approval of the Military Governor, the following Municipal Ordinance is hereby made, and is issued for the information of all concerned.

#### ORDINANCE No. 12.

#### AN ORDINANCE REGULATING THE PRACTICE OF PHARMACY.

Section 1. It shall be unlawful for any person to compound or dispense the prescriptions of physicians, or to retail, compound, or dispense drugs, medicines, chemicals, or poisons for medicinal use, in the city of Manila, without first obtaining a certificate of registration from the Board of Health, as hereinafter provided.

SEC. 2. The Board of Health shall, at such times and places as it may determine, examine every person applying for such certificate, and shall inspect and consider any diploma or certificate he may present relating to his education or experience as a pharmacist. If the board is satisfied that such person is competent and qualified to practice as a pharmacist, it shall enter him upon the records of the board as a registered pharmacist, and shall issue the certificate of registration provided for in Section 1 of this ordinance. In case the certificate is not granted to any such person, he shall not again apply for registration for a period of six months. The board shall receive from each person so examined the sum of two dollars, and from each person to whom a certificate is issued the additional sum of five dollars, for the use of the city.

Sec. 3. It shall be unlawful for any person to establish or conduct any pharmacy or store for the purpose of compounding prescriptions, or of retailing, compounding or dispensing drugs, medicines, chemicals, or poisons for medicinal use, in the city of Manila, without first obtaining a license therefor. The application for such

license shall be accompanied by:

(a) The owner's certificate of registration from the Board of Health, or, in case the owner is not registered, the certificate of the registered pharmacist who is to be in charge of the pharmacy.

(b) A plan of the rooms in which the business is to be conducted.

(c) A list of employees, specifying the particular work in which each is to engage. SEC. 4. Any person desiring to register as a Chinese druggist or pharmacist, shall submit to the Board of Health, in addition to such other evidence as may be required,

a certificate from the Chinese Consul that such person is competent and qualified to conduct a Chinese drug store or pharmacy, according to the laws and customs of the Chinese Empire. Certificates and licenses issued under such registration shal.

authorize the sale of such drugs and medicines to Chinese only.

Sec. 5. Any person desiring to retail paints, acids, chemicals, or other poisonous or dangerous substances for use in the arts or trades, but not to conduct or engage in the business of a pharmacist, shall not be required to register with the Board of Health, but shall otherwise make application for a license in the manner bereis required for pharmacists. Said application shall be submitted to the Board of Health, and its recommendation obtained before the license is issued.

Six. 6. A sign shall be displayed outside the entrance to every pharmacy inscribed: "Pharmacy of .......(licentiate)." In case the owner of said pharmacy is 

a conspicuous place in said pharmacy.

SEC. 7. It shall be the duty of every owner or proprietor of a pharmacy:
(a) To provide a seal, stamp or printed label containing the inscription required in Section 6, and to affix the same to every prescription, bottle, box, or other package containing medicine sold in said pharmacy, with the name of the prescribing physician in case of prescriptions;

(b) To distinctly mark every prescription, bottle, box or other package containing

any dangerous drug, with the word "Poison;"

(c) To provide a cabinet in which shall be kept all violent poisons, and to cause said cabinet to be locked when not in use.

(d) To file all prescriptions, when filled, in a book kept for that purpose;

(e) To keep a book in which shall be recorded all sales of poisons, stating the date of sale, the name and address of the purchaser, the name and quality of the poison sold, and the purpose for which it is represented to have been purchased. above books shall be open at all times to the inspection of the Board of Health, the Superintendent of Police, and other authorized officials.

Sec. 8. It shall be unlawful for any registered pharmacist, or the owner of any

pharmacy:

(a) To prescribe medicine for the sick, unless he is also a registered physician;
(b) To sell drugs or medicines without a prescription from a registered physician.

except medicines or drugs for common domestic use, not containing poisons;
(c) To repeat or re-fill any prescription, except by written authority of the physician originally prescribing, which shall be filed with the original prescription;

(d) To fill any prescription containing a dangerous quantity of poison, without

first consulting the prescribing physician, and verifying the same.

SEC. 9. Every registered pharmacist shall be held responsible for the quality of all drugs, chemicals, medicines and poisons he may sell, or keep for sale, except those sold in the original package of the manufacturer, and also those known as "patent medicines;" and it shall be unlawful for him to manufacture, prepare, sell, or administer any prescription, drug, chemical, medicine or poison under any frautiulent name, direction or pretense, or to adulterate any drug, chemical, medicine or poison so used or sold, or to sell or offer for sale such adulterated drug, chemical, medicine or poison. Any drug, chemical, medicine or poison shall be held to be

adulterated within the meaning of this ordinance, if it differs from the standard of quality or purity laid down in the "U. S. Pharmacopea."

SEC. 10. It shall be unlawful for the proprietor of any store or pharmacy to allow any person therein, except a registered pharmacist, to compound or dispense the prescriptions of physicians, or to retail or dispense drugs, medicines, chemicals or poisons for medicinal use, except as an aid to and under the immediate supervision

of a registered pharmacist.

SEC. 11. The Board of Health is authorized to issue such instructions, approved by the Provost Marshal General, not in conflict with the provisions of this ordinance, as may be necessary to carry the same into effect.

Sec. 12. All ordinances, orders, and regulations in conflict with the provisions of this ordinance, are hereby repealed, and this ordinance shall take effect and be in force from and after July 1, 1901.

By command of Brigadier General Davis, Provost Marshal General:

CHARLES T. MENOHER, Captain, Artillery Corps, Acting Adjutant General. GENERAL ORDERS, HEADQUARTERS PROVOST MARSHAL GENERAL, (SEPARATE BRIGADE, PROVOST GUARD), No. 31. Manila, P. I., June 25, 1901.

Pursuant to the provisions of Act No. 62, of the United States Philippine Commission, and with the approval of the Military Governor, the following Municipal Ordinance is hereby made, and is issued for the information of all concerned.

By command of Brigadier General Davis, Provost Marshal General:

CHARLES T. MENOHER, Captain, Artillery Corps, Acting Adjutant General.

ORDINANCE No. 13.

## AN ORDINANCE REGULATING THE KEEPING AND LICENSING OF DOGS.

SECTION 1. Every person who owns or keeps a dog over three months of age shall obtain a license therefor, and shall provide a leather or metal collar to which the license tag hereinafter provided for shall be securely fastened. He shall also muzzle the dog, if so ordered, as hereinafter provided. Failure to comply with any of the provisions of this section shall subject the owner or keeper to a fine of five dollars.

SEC. 2. The Department of Licenses and Municipal Revenue shall keep a register of all licensed dogs, describing the same by name, breed, color and sex, and shall also enter the name and address of the owner and the number of the license tag. It shall provide for each dog so licensed a metal tag, the design of which shall be

changed from year to year.

SEC. 3. The police shall take up and impound all dogs which are not so licensed, or which are found running at large without a collar or license tag, or in any manner contrary to the provisions of this ordinance. Every dog so impounded shall be held for a period of three days from the date of its impounding, at the expiration of which time it shall be sold or killed under the direction of the police, if not redeemed as hereinafter provided.

SEC. 4. Any unlicensed dog so impounded may be redeemed by its owner or keeper, within the said three days, on payment of the license fee, the penalty above prescribed, and a redemption fee of three dollars.

SEC. 5. Any dog impounded for being at large without a collar or tag, may be

redeemed upon payment of the redemption fee of three dollars, and without the further penalty; Provided, That it shall appear from sufficient evidence, that a license for such dog was procured, and a collar was placed around its neck, with license tag attached as herein provided.

SEC. 6. In case of sale, the dog shall become the property of the highest bidder (unless redeemed as hereinafter provided), who shall pay all fees in addition to the amount of the bid. The dog may be redeemed by the owner at any time within one month of the sale, on payment to the purchaser of the actual expenses. If not

so redeemed, it shall become the absolute property of the purchaser.

SEC. 7. It shall be unlawful for the owner or keeper of any fierce or dangerous dog to allow the same to run at large; and if such dog be found at large in any public street or place, or upon other premises than those of its owner or keeper, and shall there annoy or endanger any person, it may be seized and impounded by the police. Upon conviction for the above offense, the owner may be fined not exceeding \$10.00; and it may be part of the sentence that such dog be killed, in which case the sentence shall be forthwith executed under the direction of the Superintendent of Police.

SEC. 8. The police may kill any dog found without an owner or keeper, or at large contrary to the provisions of this ordinance, which cannot be safely taken up and impounded; Provided, that it shall be unlawful to enter private premises to capture, entice or take any dog therefrom, or to seize or molest any licensed dog while led or held by a line or chain by any person, or to kill or attempt to kill a dog at any other

place than the pound, except as specified in this ordinance.

SEC. 9. Any dog which disturbs the peace and quiet of the neighborhood by constant barking or whining, or which is, by reason of disease, malformation or accident, an object of disgust, may, upon petition signed by five or more residents of the neighborhood, be declared a nuisance by the Superintendent of Police, who shall thereupon notify the owner or keeper of such dog to remove or kill it within three days. If said owner or keeper shall refuse or fail to comply with said notice within the time specified, the Superintendent of Police may order said dog to be killed

SEC. 10. The Provost Marshal General may at any time issue an order restraining any or all dogs from running at large, unless securely muzzled or otherwise retrained so as to effectually prevent them from attacking or biting any person or animal. SEC. 11. The license year for dogs shall be from January 1st, to December 31st, inclusive.

SEC. 12. All fees and penalties herein mentioned shall be collected by the Department of Licenses and Municipal Revenue for the use of the city, and all sums of money shall be held to refer to money of the United States.

S.x. 13. The officers and inspectors of the Department of Licenses and Municipal Revenue shall have full police powers for the purpose of enforcing any of the pro-

visions of this ordinance.

SEC. 14. All ordinances, orders, and regulations inconsistent with the provisions of this ordinance are hereby repealed, and this ordinance shall take effect and be in force from and after July 1, 1901.

General Orders,
No. 38.

Headquarters Provost Marshal General,
(Separate Brigade, Provost Guard),
Manila, P. I., July 15, 1901.

Pursuant to the provisions of Act No. 62, of the United States Philippine Commission, and with the approval of the Military Governor the following Municipal Ordinance is hereby made, and is issued for the information and guidance of all concerned:

## ORDINANCE No. 14.

#### AN ORDINANCE REGULATING OFFENSIVE AND DANGEROUS TRADES.

SECTION 1. It shall be unlawful to engage in any offensive or dangerous business, trade, or occupation without first obtaining a license therefor. Applications for such licenses shall be referred to the department having general supervision over the particular subject, and its recommendation obtained before the license is issued.

SEC. 2. No license shall be issued to establish within the city limits any business, trade or occupation hereinafter named, for which application shall hereafter 1e made: (a) Killing, skinning, or disemboweling animals, cleaning guts, boiling offalbones, fat, tallow, or lard, except in the city slaughter-house, under special regulations pertaining thereto; (b) manufacturing glue or fish manufe; (c) manufacturing oil, gunpowder, dynamite, or other explosive, combustible, or dangerous materials: (d) tanning or dressing hides or skins; (e) yarding cattle or swine, except in author-

ized stock-yards; (f) storing rags, bones, or feathers.

SEC. 3. No license shall be issued to establish within the district, of strong materials, any business, trade, or occupation hereinafter named, for which application shall hereafter be made: (a) Manufacturing or boiling varnish or oil; (b) manufacturing lamp black, turpentine, tar, or charcoal; (c) manufacturing bricks, pottery, or lime; or crushing, grinding, or burning stones, bones, or shells; (d) drying or curing fish; (e) dyeing or lye-making; (f) boiling or refining sugar; (g) distilling or brewing liquors; (h) canning or preserving fruit; (i) storing oil, gunpowder, dynamite, or other explosive, combustible, or dangerous materials in large quantities; provided, that every such establishment now existing shall be kept cleanly and wholesome and shall be so conducted as not to be offensive or prejudicial to life or health; and that no repairs to building or premises, or improvements or additions to machinery or plant, shall be undertaken without approval of the board of health.

SEC. 4. The owner or manager of premises wherein any business, trade or occupation is conducted, shall cause the removal of all ashes, rubbish, offal, dirt and other offensive and dangerous substances; shall take such measures to prevent the escape of smoke, dust, cinders, gas or offensive or dangerous odors, as the Board of Health may direct; and shall keep said premises in a clean and wholesome condition, and conduct the business in such manner as not to be dangerous or needlessly offensive

to the public, or to the owners or occupants of adjacent property.

SEC. 5. The Board of Health is authorized to issue such instructions, approved by the Provost Marshal General, not in conflict with the provisions of this ordinance, as

may be necessary to carry the same into effect.

SEC. 6. All ordinances, orders, and regulations inconsistent with the provisions of this ordinance are hereby repealed, and this ordinance shall take effect and be in force from and after July 25, 1901.

By command of Brigadier General Davis, Provost Marshal General:

ARTHUR R. KERWIN, First Licutenant, 13th U.S. Infantry, Acting Adjutant General.

GENERAL ORDERS, ) HEADQUARTERS PROVOST MARSHAL GENERAL, (SEPARATE BRIGADE, PROVOST GUARD), No. 40. Manila, P. I., July 17, 1901.

Pursuant to the provisions of Act No. 62, of the United States Philippine Commission, and with the approval of the Military Governor, the following Municipal Ordinance is hereby made, and is issued for the information and guidance of all concerned.

## ORDINANCE No. 15.

## AN ORDINANCE REGULATING THE MANUFACTURE AND SALE OF FOOD AND DRINK.

SECTION 1. It shall be unlawful to sell or offer for sale any meat or fish, or any manufactured or cooked food or drink, except in public markets, without first obtain-

ing a license therefor in the manner provided by ordinance. Such licenses shall not be issued without the approval of the Board of Health.

SEC. 2. It shall be unlawful to kill for food any pig or calf less than five weeks old, or any lamb less than eight weeks old, or to sell or offer for sale the meat from such animal; to kill for food any animal when in a diseased, overheated, or feverish condition; or to kill for food any cattle except in authorized slaughter-houses under the regulations governing the same.

SEC. 3. It shall be unlawful to sell or offer for sale any meat or fish that has died of disease or injury, or that was diseased when killed; or any meat not killed or cared for under regulations approved by the Board of Health; or any meat, fish,

fruit, or vegetables not fresh, wholesome, or safe for human food.

SEC. 4. It shall be unlawful to cart or carry through the streets any meat designed for sale, unless it be so covered as to protect it from dust, dirt, flies, and insects; or to cart or carry any live cattle or swine while bound or tied by their legs or bound

down by their necks.

SEC. 5. It shall be unlawful to sell or offer for sale as food any meat or dead animal until the same has been fully cooled after killing, or until the entrails, head, and feet (except of poultry and game, and except the head and feet of swine) shall have been removed; or to offer for sale as food any live animal except poultry.

SEC. 6. It shall be unlawful to manufacture for sale, sell, or offer for sale any article of food or drink which is adulterated; but nothing in this section shall be held to prohibit the manufacture, sale, or offering for sale of articles in general use as food or drink, which are really mixtures; provided said mixtures or compounds shall contain nothing injurious to health. Any article shall be deemed to be adulterated within the meaning of this section: (a) if any substance has been mixed with it so as to reduce, lower, or injuriously affect its quality or strength; (b) if any cheaper or inferior substance has been substituted, wholly or in part, for the article; (c) if any valuable constituent of the article has been wholly or in part abstracted; (d) if it be an imitation, or sold under the name of another article; (e) if it consist, wholly or in part, of diseased, decomposed, putrid, or rotten animal or vegetable substance; (f) if damage or defect be concealed by artificial means, whereby the article is made to appear of a higher quality or of a greater value than is actually the case; (g) if it contain any ingredient which may render it unsafe or injurious to health. Sec. 7. The owner, keeper, or manager of any premises where food or drink is manufactured, stored, kept, sold, or offered for sale, shall keep and maintain such

premises and everything used therein or appurtenant thereto in a clean and wholesome condition, and shall not allow the food or drink sold or offered for sale on such premises to be poisoned, infected, or otherwise rendered unsuitable for human consumption. In case any refrigerator or ice box is used on such premises it shall be suitably lined so as to be water tight, and provided with a pipe to carry off the

drainage.

SEC. 8. It shall be unlawful to bring into the city, or to sell or offer for sale any milk that is not fresh and wholesome, or that has been watered, adulterated, reduced or changed in any respect by the addition of water or other substance, or by the removal of cream: provided, that milk from which any part of the cream has been removed may be offered for sale and sold, if the fact is publicly advertised on the cart or in the place of business of the vendor, or made known to the purchaser at the time of sale. The term "adulterated milk" shall be held to include: (a) milk containing more than eighty-eight per cent. of water or fluids; (h) milk containing less than twelve per cent. of milk solids; (c) milk containing less than three per cent. of lats; (d) milk drawn from animals within fifteen days before or five days after parturition; (e) milk drawn from animals fed on distillery or brewery waste, any substance in a state of fermentation or putrefaction, or any unwholesome food; (f) milk

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drawn from cows in a diseased or unhealthy condition, or kept in a crowded or unsuitable place; (g) milk from which any part of the cream has been removed; (h) milk to which has been added water or any foreign substance whatever.

SEC. 9. It shall be unlawful to manufacture for sale, sell or offer for sale any condensed milk in which the fats are less than twenty-five per cent. of the milk solids contained therein, or to which any foreign substance, except sugar, has been added.

SEC. 10. In the manufacture of serated waters, all water used shall be rain or aqueduct water, either distilled, or filtered and boiled; all syrups shall be made of purcane sugar; and all substances shall be free from poisonous or other ingredients dangerous or injurious to health.

SEC. 11. In the manufacture for sale, or keeping for sale of any article of drink, it shall be unlawful to use any tap, faucet, tank, fountain, vessel, pipe, or conduit of brass, lead, copper, or other metallic substance, that may, by contact with such liquids, form unwholesome or dangerous compounds.

SEC. 12. It shall be unlawful to use well water for drinking purposes, except from

such wells as are authorized by written permit from the Board of Health.

SEC. 13. The Board of Health is authorized to inspect and analyze all articles of food and drink at any time during the period of manufacture and sale, and to condemn and destroy the same if not conforming to the standards herein established.

Sec. 14. The Board of Health is authorized to issue such instructions, approved by the Provost Marshal General, not in conflict with the provisions of this ordinance, as

may be necessary to carry the same into effect.

SEC. 15. All ordinances, orders, and regulations inconsistent with the provisions of this ordinance are hereby repealed, and this ordinance shall take effect and be in force from and after July 25, 1901.

By command of Brigadier General Davis, Provost Marshal General:

ARTHUR R. KERWIN, First Lieutenant, 13th U. S. Infantry, Acting Adjutant General.

GENERAL ORDERS,
No. 44.

HEADQUARTERS PROVOST MARSHAL GENERAL,
(SEPARATE BRIGADE, PROVOST GUARD),
Manila, P. I., July 27, 1901.

Pursuant to the provisions of Act No. 62, of the United States Philippine Commission, and with the approval of the Military Governor the following Municipal Ordinance is hereby made, and is issued for the information and guidance of all concerned:

ORDINANCE No. 16.

AN ORDINANCE REGULATING THE CONSTRUCTION AND REPAIR OF BUILDINGS.

SECTION 1. It shall be unlawful to erect, construct, alter, or repair a building or structure of any description within the city limits, except in the manner hereinafter

provided

SEC. 2. For the purpose of inspection and regulation of buildings and structures erected or to be erected therein, the City of Manila is divided into two building districts: The inner to be known as the District of Strong Materials, the outer as the District of Light Materials. The boundary line between said districts shall be as follows: Beginning at a point at the junction of Boca de Vitas with Manila Bay at low water mark, thence running east in a straight line through the northern extremity of the Puente Pretil, to a point 100 meters east of the same; thence south in a straight line to a point on the west side of Calle Antonio Rivers, 50 meters from its intersection with Calle Azcarraga, Tondo; thence in a straight line parallel with and following the center line of Calle Lopez de Vega, Santa Cruz, to the northern extremity of Calle Reten, Sampaloc, and to a point 30 meters east of the extremity of Calle Reten; thence southerly in a straight line parallel with Calle Reten and 30 meters east of the same, to a point 30 meters north of Calle San Anton; thence easterly parallel with Calle San Anton and 30 meters north of the same for a distance of 200 meters, to a point in the rear of Sampalor church garden; thence southerly in a straight line, to a point 30 meters north of the eastern extremity of Calle Lavanderos; thence in a broken line easterly, 30 meters from Calle Alix and running parallel to it, 280 meters to a point 50 meters east of the Plaza Sampaloc; thence in a straight line south to the Pasig River; thence down the Pasig River to the mouth of the Estero Paco; thence southerly in a straight line, to a point in the Estero at the western terminus of Calle San José; thence following the line of the Estero de Paco southerly

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to a point 30 meters south of Calle Herran; thence westerly in a straight line parallel with Calle Herran, to a point 30 meters east of Calle Nueva; thence southerly in a straight line parallel with Calle Nueva, to a point 30 meters beyond the southern terminus of Calle Nueva; thence in a straight line westerly to the Bay, crossing Calle

Real, Malate, at right angles.

SEC. 3. All buildings and structures hereafter erected or repaired within the district of strong materials, shall be of stone, brick, iron, steel, substantial wood of an approved kind and quality, or strong material of a similar character; and the use of nipa, bamboo, cogon, and other light materials in the construction or repair of buildings and structures in said district is prohibited. The provisions of this section shall not apply to: (a) bamboo fences around small cottages and vacant plots of ground; but such fences shall not be nearer than six meters to any house, and shall not exceed two and a half meters in height; (b) close woven matting secured to the under side of the rafters or purlins of small metal-roofed houses, for protection against heat radiation; but there shall be a ventilated air space of at least twelve centimeters between the matting and the roof, and no part of such matting shall be exposed to view beneath the eaves; (c) sheds or shelters for temporary use only, erected in accordance with written permit from the Superintendent of Buildings.

SEC. 4. In the district of light materials, nipa, bamboo, cogon, and other light materials of similar character may be used in the construction and repair of buildings and other structures: Provided, that every building so constructed within this district shall have a clear space of not less than six meters separating it on all sides from adjacent buildings. Fences of bamboo or other light materials shall not exceed

two and a half meters in height.

SEC. 5. No permits shall be granted for the material alteration or repair of buildings of light material now standing in the district of strong materials. All such buildings shall be removed from the Districts of Intramuros, San Nicolas and Binondo before the first day of January, 1902; from the parts of the Districts of Santa Cruz, Quiapo, San Miguel, Sampaloc, Ermita, and Malate, included in the district of

strong materials, before the first day of July, 1902; and from all parts of the district of strong materials before the first day of January, 1903.

SEC. 6. It shall be unlawful to construct, alter, or repair any building without first obtaining a permit therefor from the Superintendent of Buildings. Before the construction, or material alteration of any building of strong materials, written application for a permit shall be made by the owner, lessee, or agent of the property. Accompanying said application shall be a plan showing the location of the building and property, on a scale of not less than 1/2500, and plan sections and elevations on a scale of not less than 1/100. When a new building is to be constructed, or material alterations or repairs are to be made on a building of importance, such plans shall be accompanied by specifications. Said plans and specifications shall be prepared and signed in duplicate by a competent architect or civil engineer. One copy of the plans and specifications shall remain in the office of the Superintendent of Buildings. There shall also be filed with said application a written statement signed by the owner, setting forth: (a) the location of the proposed building or structure; (b) the general dimensions of the building and the number and height of stories; (c) the dimensions of joists and timbers, and the distances between the same; (d) the dimensions of supporting iron or wood work; (c) for what purpose the building in desirance of the transfer of the same (c) for what purpose the building in desirance of the same (c) for what purpose the building is designed, and the estimated cost of the same. Application for permits for the construction or material alteration of buildings of light materials shall be accompanied by the written statement above described, and, together with applications for permits for repairs of a general nature of all buildings, shall be accompanied by such plans and specifications as may be required by the Superintendent of Buildings. Upon the issue of the permit, the owner or his agent shall sign an agreement that he will perform the work in accordance with the plans, specifications, and detailed statement submitted. Said permit shall be void if the work is not entered upon within thirty days, and completed within the period named in the permit, unless an extension is granted.

SEC. 7. It shall be unlawful to repair any building or structure which shall have been damaged by fire or decay to the extent of fifty per cent. of its value. the judgment of the Superintendent of Buildings, any building is so damaged, he may condemn the same, and shall immediately notify the owner or his agent to remove the same within ten days. If the owner or agent objects to the decision of the Superintendent of Buildings, he may appeal to three arbitrators, one to be named by the Superintendent of Buildings, one by the owner of the property, and one to be chosen by the two arbitrators so named. The owner, upon making the appeal, shall pay twelve dollars to the Superintendent of Buildings, which shall be in full of all costs The arbitrators so named shall make a written report in duplifor such arbitration.

cate, under oath, as to the amount and extent of such deterioration or damage, and this decision shall be final and conclusive. One copy shall be given to the owner and one copy to the Superintendent of Buildings. If the owner, or his agent, shall fail to remove said building within ten days after notice, or, in case of appeal, within ten days after an adverse decision thereon by said arbitrators, the Superintendent of Buildings shall proceed to tear down and remove said building, at the expense of the owner, and such expense shall be a lien on the property. The expense of such removal shall be in addition to any fine or penalty which may be imposed for violation of the provisions of this ordinance.

SEC. 8. It shall be the duty of the Superintendent of Buildings, or some inspector by him authorized, to visit the site of every building for which a permit is granted, and indicate to the builder the street lines, and the building lines on rivers and It shall be unlawful to erect a building or structure, or any part thereof, so as to encroach upon such lines; and if any building or structure, is so erected, it

shall be removed at the expense of the owner.

SEC. 9. There shall be a clear sidewalk space of not less than two meters from curb line to building, on all streets of eight meters or more in width between curb lines; and not less than one and one-half meters on streets from five to eight meters in width between curb lines. Sidewalk space shall be measured from and perpendicular to the curb line, as established by the City Engineer, and shall not be encroached upon by posts, pillars, or fences.

Sec. 10. The expense of sidewalk construction or extension shall be borne by owners of abutting property. In case a curb is necessary it shall be constructed at the expense of the city. Both curb and sidewalk shall be constructed under the supervision of the City Engineer in accordance with uniform specifications to be made by him. Sidewalks shall be maintained and kept in repair by the owners of abutting property, in accordance with regulations prescribed by the Superintendent of Streets.

Sec. 11. Every corner building on streets less than twelve meters in width shall be made with a truncated angle at the corner. The octagonal angles so formed shall be not less than three meters from the point of intersection of the adjacent building lines produced. Buildings. The amount of the cut shall be determined by the Superintendent of Buildings. If the owner of the property objects to the decision of the Superintendent of Buildings, he may appeal to the Provost Marshal General whose decision shall be final.

Sec. 12. Projecting window bars or awnings shall be at least two and one-half meters above the sidewalk, and shall be supported entirely from the buildings. Upper stories, bay windows, or balconies shall not project more than one meter where the width of the sidewalk from building to curb line is less than three meters. Where the sidewalk is three meters or more in width, upper stories may project over the same to the curb line, provided they are supported by posts set not less than twentyfive centimeters clear inside the curb line. Such posts shall not be of greater horizontal dimensions than twenty-five centimeters at the base when the building is of two stories, and such dimensions shall not be greater than thirty-five centimeters in Upper stories covering the entire width of sidewalk as in this section provided, shall be at least three meters above the sidewalk.

Sec. 13. The strength of parts and combinations of material used or to be used in the construction of buildings, shall be determined according to the rules and quanti-ties given in "Trautwine's Engineer's Pocket Book." The minimum factors of safety shall be as follows: For wood, wrought iron, and steel, four; for all cast metals, six; for masonry, eight. The superior and first groups of native timber, as classified by the Bureau of Forestry, shall be assumed to be equal in strength to the best quality of American white oak; the second group of rative timber, to the best quality of Georgia yellow pine; and the third and fourth groups of native timber, to the best white pine. This classification shall govern until the strength of the several grades of

timber have been accurately determined.

Sec. 14. All building materials shall be of good quality; shall conform to trade and manufacturer's standards, and be subject to the approval of the Superintendent of Mortar shall be made with such proportion of sand as will insure a proper degree of cohesion and tenacity. Mortar exposed to the constant action of water, shall be composed of one part of Portland (hydraulic) cement, to three parts of sand. The best lime mortar shall be used for other purposes.

Sec. 15. Foundations shall be so proportioned that the pressure shall not exceed twenty tons per square meter, which shall be the maximum safe bearing power of the soil. The foundation of every brick or stone building shall be built of stone, concrete, or brick, and shall reach to a depth of fifty centimeters below the general surface of the ground. Isolated piers shall extend at least one meter below the surface of the ground. face of the ground. In composite buildings of masonry and framework, the uprights of the framework shall extend into the foundations or piers not less than fifty

centimeters, but shall not extend through the footing. In the construction of buildings with walls of masonry, the foundations, if of stone, shall be of a better class than "Guadaloupe." Concrete, if used, shall be composed of a suitable mixture of hydraulic cement, sand, and broken stone or gravel. No wooden pile or timber foundation shall be permitted above the lowest level of seepage water.

Sec. 16. Outside masonry walls, not containing framework, shall have a minimum thickness of one-sixth of their height. Masonry partition walls, not containing framework, shall have a minimum thickness of thirty centimeters. Outside masonry walls shall be securely bonded at the corners, partition walls securely bonded into the main walls, and framework securely bonded in with the backing. No main wall shall be of greater length than twice its height without meeting with partition walls

for support.

SEC. 17. Buttressed masonry walls, without framework, shall have a thickness of at least thirty centimeters between buttresses, and such walls with framework shall have a thickness of at least twenty centimeters between buttresses. Said buttresses shall not be more than six meters apart, and the thickness of the wall shall be considered as half the thickness of the projection of the buttresses beyond the face of

the connecting wall, plus the thickness of the connecting wall.

SEC. 18. Masonry walls, not containing framework, shall not be more than one story in height, except in buildings used solely as places of public worship. Composite walls of masonry and framework may be four stories in height, and shall be of the minimum thickness designated in the following table:

|                                                                      | 1st story    | 2d story       | 3d story     | 4th story    |
|----------------------------------------------------------------------|--------------|----------------|--------------|--------------|
|                                                                      | centimeters. | centimeters.   | centimeters. | centimeters. |
| One story high Two stories high Three stories high Four stories high | 40<br>60     | 20<br>40<br>60 | 20<br>40     | 20           |

All plans of buildings of more than one story in height shall show the details of the framework complete. Said framework shall be so designed and braced as to support the roof and floors of the building independent of the masonry filling, and to withstand a wind pressure of 200 kilometers per hour against roof and sides. Where wood is used for framework the same shall not be completely enclosed by masonry, but shall be left exposed on one face. All frames in composite walls shall be securely tied at the corners and intersections.

SEC. 19. The height of stories shall be measured from floor surface to floor surface, except in the case of upper stories, which shall be measured from floor surface to level of eaves. No story shall be less than three meters, nor more than five meters in

height.

Sec. 20. In tenements, dwellings, apartment houses, or hotels, each floor shall be of sufficient strength to support an imposed weight of 340 kilograms per square In warehouses, factories, and similar structures, all floors shall be so designed and constructed as to bear safely the loads which may be placed upon them. Floor joists shall be connected by cross bridges at intervals of every five meters of length. Floor joists and beams shall be secured to walls and to each other by iron anchors and straps, so that there shall be a tie running from wall to wall across the entire building at intervals of not to exceed three meters. Ground floors in the district of strong materials shall be of substantial wood, or paved with stone, brick, or concrete, and shall be not less than twenty centimeters above the grade of the sidewalk curb. All beams and joists shall have a bearing on their supports of at least ten centimeters.

SEC. 21. Lintels and girders shall be proportioned so as to bear the superincumbent weight with a factor of safety of four. Openings more than two and one-half meters in width shall be spanned by a steel girder or properly designed arch. Lintels or girders shall not rest directly upon brick work, but upon bed plates of cast

SEC. 22. The framework of buildings, when not filled with masonry, shall be braced with diagonals at the corners; and the frame alone shall have sufficient stability to resist a wind of 200 kilometers per hour against the area of roof and sides.

SEC. 23. The projection of upper stories beyond the lines of the first story shall be formed by the floor beams and rafters without the use of brackets. Such beams and rafters shall not be notched deeper than three centimeters at the point of leaving the wall or wall plate.

SEC 24. In the district of strong materials all roof coverings shall be of galvanized

iron, tile, or similar non-combustible material.

SEC. 25. All roof trusses shall be of steel or substantial timber, so designed and constructed as to support, in addition to their own weight and the weight of the purlins and rafters, a uniform load of 185 kilograms per square meter over the entire roof surface, and to resist a wind of 200 kilometers per hour against an area equal to the vertical projection of the entire roof. All roofs shall be securely anchored to their supporting walls or timbers, through their trusses or rafters, and all component parts of the roof shall be firmly bound together. Attics under tile roofs shall be provided with substantial flooring of timber, hollow tile, or concrete; and all supporting timber for tile covering shall be accessible for inspection. The length of span of steel trusses is not limited, but their support shall be such that the pressure on the same shall be safe for the material used, according to the factor of safety hereinbefore prescribed. Steel roof trusses of more than ten meters span, shall be so constructed as to allow for expansion and contraction due to change of temperature. clear span of wooden roof trusses shall not exceed twelve and one-half meters.

SEC. 26. All houses in the district of strong materials shall be provided with guttering and down spouts, and pipes or drains sufficient to carry off all rain water from such spouts to the street gutters. All such pipes or drains shall pass beneath

the sidewalk.

SEC. 27. Every building constructed in interior court yards shall have a clear space of six meters surrounding it on all sides; and no such building shall exceed six meters in height. In the district of strong materials, sheds or stables shall not exceed six meters in height, and shall not be constructed on the street front.

SEC. 28. Water tanks over buildings shall be supported by the masonry walls,

when possible; otherwise by a special support which shall conform in all respects to the provisions of this ordinance, concerning the quality of materials and factors of

safety.

SEC. 29. In the district of strong materials every kitchen and other place where fires are kept shall be provided with a suitable chimney of sheet iron, with conical spark arrester. Such chimneys shall be supported by iron work; shall have a height of at least one meter above the eaves of any building within a distance of ten meters, and shall be at least twenty centimeters from any wood work. At the point of leaving the building the intervening space shall be filled by sheet iron or brick work. All chimneys shall pass through the roof, and no opening for the same shall be made in the walls of the building.

SEC. 30. Smokestacks shall not be constructed of brick or masonry for a height of more than fourteen meters. Higher stacks shall be of steel. Smokestacks shall be provided with spark arresters, and shall be secured to withstand a wind of 200 kilometers per hour, with a factor of safety of four. All smokestacks shall have a height of at least five meters above the eaves of any building within a distance of fifty meters, and shall be at least one meter from any wood work.

SEC. 31. Every building hereafter constructed or altered to contain an assembly or

audience hall capable of holding 800 or more persons (excepting buildings used solely for public worship), and every theater or building used for theatrical or operatic purposes, or public entertainments of any kind in which stage scenery and apparatus are employed, shall be constructed in accordance with the provisions of this section: (a) It shall have at least one frontage on a public street, and shall have an entrance (b) The audience hall and each gallery shall have at least and exit on such street. two exits, which shall be as far apart as possible. Each exit shall have a width of at least fifty centimeters for each 100 persons which the hall or gallery from which it leads can accommodate. The word "Exit" in English and Spanish shall be painted or printed conspicuously over each exit, in letters not less than fifteen centimeters high. (c) All doors shall open outward, and shall be so arranged as not to reduce the width of the passage. (d) Each division of the auditorium shall have an adjoining lobby of sufficient size to furnish standing room for as many persons as the division can accommodate. (e) Stairways shall have hand rails on each side, firmly secured to strong supports, or to the walls of the building. There shall be no flight of more than twenty steps, and no step shall be less than one and one-half meters long in the clear. Such steps shall not have more than nineteen centimeters rise, nor less than twenty-live centimeters tread. (f) There shall be a firewall of brick between the stage and the auditorium, which shall extend at least one meter above the roof. The proscenium arch shall be the only opening in said wall above the level of the stage, and all openings below the level of the stage shall be provided with self-closing doors covered with sheet iron. Material above the proscenium arch shall be supported by an iron girder covered with fireproof material, and in the brick work over the girder there shall be a relieving arch to assist in supporting the imposed weight. (g) The curtain shall be at least one meter from the footlights. (h) All seats, except those in the boxes shall be firmly secured to the floor, and no seat in the auditorium shall have more than six seats intervening between it and the aisles. (i) Aisles or passageways shall be at

least 110 centimeters wide at the narrowest point, and shall increase in width towards the point of exit, at least two centimeters for every meter of length. Grades of aisles shall not exceed twenty centimeters per meter of length. (j) Ventilator shafts of sufficient capacity, and lined with fireproof material, shall be provided, and the same shall extend at least one meter above the roof. The roof over the stage shall have skylights equal in area to one quarter of the stage area, and said skylights shall be arranged so as to open automatically in case of fire. (k) Floors shall be of sufficient

strength to support an imposed weight of 580 kilograms per square meter.

SEC. 32. It shall be unlawful to install or repair any steam boiler without a permit from the Superintendent of Buildings. All applications for the installation or repair of steam boilers shall be filed with the Superintendent of Buildings, and notice of said application shall be published in two daily newspapers printed and of general circulation in the city of Manila, once each day for ten consecutive days, at the expense of the applicant; and any person living in the neighborhood of the place where it is proposed to install said steam boiler, may, within the said ten days, file his objections thereto with the said Superintendent of Buildings, who shall consider the same with the application, and may, in his discretion, grant or refuse the per-Any person deeming himself aggrieved by the decision of the Superintendent of Buildings, may appeal to the Provost Marshal General, whose decision shall be

Sec. 33. A plan of the premises on a scale of not less than 1/100, showing the proposed location of the boilers, smokestack, fuel rooms or bins, water tanks and engines, shall be submitted with the application. Such plan shall also show detailed drawings of the plant in section and elevation, on a scale of not less than 1/25. All such drawings shall be on tracing cloth or good blue print paper, and shall be signed by the owner of the proposed plant, or his agent.

SEC. 34. Steam boilers shall be classified, and fees charged and collected for their

installation as follows:

| First Class—30 or more horsepower.         | \$10.00 |
|--------------------------------------------|---------|
| Second Class—14 to 29 horsepower inclusive | 8.00    |
| Third Class—under 14 horsepower.           | 6.00    |

Boilers shall be inspected and tested at installation and once each year thereafter. For such subsequent inspection and testing, fees of five, four and three dollars shall be charged and collected for boilers of the 1st, 2d and 3d class respectively. The inspector shall prepare duplicate certificates of inspection, and shall deliver one copy to the owner upon payment of the fee, and file the other in the office of the Superintendent of Buildings. The owner shall keep such certificate posted in a conspicuous place in the boiler room. If two or more boilers are connected, directly or indirectly, in the same plant, they shall be classed according to their aggregate horsepower. Oil and gasoline engines shall be installed and rated under the same rules as steam boilers, and shall be inspected at such times as may be necessary, not to exceed once each year.

SEC. 35. First class boilers shall be located at least fifteen meters, second class boilers at least twelve meters, and third class boilers at least eight meters from the

nearest public street or highway.

SEC. 36. Every boiler shall have an injector for water supply, a safety valve, a water gauge and water cocks, all properly adjusted, and an immediate water supply of at least three times the capacity of the boiler. Every first class boiler shall have a force pump in addition to the injector.

SEC. 37. Every applicant for a permit for the installation of an old boiler shall submit with his application a certificate of inspection and test of such boiler by a

licensed boiler inspector.

SEC. 38. All places intended or used for the storage of fuel shall be separated from the boiler by a masonry wall at least fifty centimeters in thickness. All first class boilers shall be installed in separate boiler houses, the roofs and walls of which, if of combustible materials, shall not be nearer than four meters to such boiler. Floors of boiler rooms shall be of incombustible materials, and no boiler shall be installed on any floor above the first, unless said floor be composed of concrete or hollow tile, and supported by iron beams built into the supporting walls.

Sec. 39. For the purpose of establishing a uniform rate of fees to be charged for building permits, the streets of the city are hereby divided into three classes, as

follows:

#### Intramuros.

First class: Plazas de Palacio—Santo Tomás—Aduana—Isabel II—Santa Isabel;— Calles Real—Cabildo—Palacio—Santo Tomás—Aduana—Audiencia—Hospital— Postigo — Arzobispo — Anda— Beaterio — Victoria — Magallanes — Solana — Santa Potenciana — San Juan de Letran — Urdaneta. Digitized by Second class: Calles San Augustin—San Francisco—San José—Recoletos—Legaspi— Almacenes--Santa Clara-Clavería-San Juan de Dios-Basco-Fundición-Baluarte—Santa Lucía—Moriones—Muralla—Maestranza—Mercedo—San Francisco lane.

## Binondo.

First class: Plazas Calderon de la Barca—Padre Moraga—Cervantes;—Calles Escolta—Rosario—Muelle del Rey, or Silva Colon—Jolo—Nueva—Anloague—Pasaje de

Perez—Norzagaray.
Second class: Calles San Jacinto—David—San Vicente—Clavería—Galvey—Sacristia—Wharves of Binondo Canal—Soledad—Dasmariñas—Carenero—Pasaje de la

Third class: Calles Percyra—Estraude—Olivares—Fajardo—San Gabriel—Martinez— Ugalde — Hurtado — Poblete — Malinta — Quiñones — Marquina — Estrella — Meisic-Duque-Ninfa-Turco-Carvajal-Carrasco-Hormigo-Soda.

#### Trozo.

First class: Calle General Izquierdo.

Second class: Calles San José—Benavides—Gandara.

Third class: Calles Magdalena—Diaz—Piedad—Soler—Salazar—Carballo—Union—Latorre—Luzon—Aguilar—Manicnic.

#### Santa Cruz.

First class: Plazas Santa Cruz—Goiti;—Calles Carriedo—Echague—Bilibid. Second class: Calles Arranque—Dulumbayan—Salcedo—Enrile—Gandara—Tetuan—

Dolores-Noria-Misericordia-Lacoste-Obando.

Third class: Calles Soler-Calle between Lacoste and Soler-Espeleta-Almansa-Alcala — Trinidad — Ronquillo — Bustos — Curtidor — Oraa — Cervantes — Oroquieta - Lopez de Vega - Quiricada - Alvarez - Bambang - Requesens - Mayhalique—Zurbaron—first Timbugan—second Timbugan (or Odonel)—eight cross streets without names.

#### Tondo.

First class: Calles Azcarraga—Reina Regente. Second class: Plaza Leon XIII;—Calles Sagunto—Lemery between Azcarraga and P. Jolo—Ylaya between Azcarraga and P. Jolo—Aceyteros—Clavel—Acuna— Salinas.

Third class: Calles Soler—Santa Elena—Santa Monica—Lemery—Alvarado—Tabora — Encarnación — Soledad — Ylaya — Moriones — Lacandola — P. Herrerra — Pavia — Pescadores — Bilbao — Folgueras — Raxa Matanda — Padre Rada — Zaragoza — Soliman — Quesada — Santa Maria — Sande — Ricafort — Morga — Velasquez — Pretel — Corcuera — Tello — Peñalosa — Fajardo — Palumpong — Gagalangin — Tayuman—Sampalucan—Palomar.

## Quiapo.

First class: Plaza Miranda;—Calles Crespo, commencing at Villalobos—Echague—

San Sebastian—Iris—Marquez—Carmen—Santa Ana—San Pedro—Crespo.
Second class: Calles Quiotan—Santa Rosa—San Roque—Plateria—Noria—Concepción—Barbosa—Elizondo—Villalobos—Norzagaray—Gunao—Arlegui—Romero—Aquino—Tanduay—Concordia—Mendoza—Raon—Centeno.
Third class: Calles Oscariz—Vergara—Balmes—Limasana—Carcu—P. Ducos—Ronquilla—Palma—Orosco—Isla de Romero—Escaldo—Globo de Oro—P. Blanco—Billidd—Juna de Junes S. Gerenimo—Cartillelos—Duque de Alesa—Aleiandra

Bilibid—Juan de Junes—S. Geronimo—Castillejos—Duque de Alva—Alejandro— Farnesia—Lepanto—Pavia—Murillo.

# San Miguel.

First class: Calles Malacafiang—General Solana—San Miguel.

Second class: Calles Novaliches—Aviles.
Third class: Calles San Rafael—Pascual Casal—Ayala—Rodriguez Arias—Sanchez Barcaistegui-Legarda-Espinosa-landing near the convent and another opposite S. Barcaistegui—in Malacañang on Pasig River—San Agustin—San José.

## Sampaloc.

First class: Calle Alix.

Second class: Calles Gastambide—Alejandro VI—Bustillos—Santa Mesa.

Third class: Calles San Anton-Manrique-Layanderos-Guipit-Tortuosa-Reten-Palmera—Castaños—Balicbalic—Sulucan—San Roque—Aviles—Labasan—Lardizabal—Nagtajan.

Paco.

First class: Calle Nozaleda.

Second class: Calles Real-Marquez de Comillas-San Marcelino-Observatoria-Herran.

Third class: Calles Paz—Peñafrancia—San Gregorio—San Antonio—Sepulcro— Looban—Gonzales—Canonigo—Singalon—one calle leading to San Gregorio— Santiago—Orbigo—Marced—Unión—Perdigón—Tanque—three calles between Santiago and Orbigo—one near the church—one crossing Paz—one from Paz leading to the creek, and two leading from Peñafrancia—Bangbang—Lagad.

#### Ermita.

First class: Calle Real.

Second class: Calles San Luis—Nueva—Isaac Peral—P. Faura—Observatorio—Con-

cepción—San Marcelino—Marquez de Comillas—San José—Marina.

Third class: Calles Cortada—Acolar—Churruca—San Antonio—Salsipuedes—three cross streets opposite convent-Gallera VI.-cross streets to the plaza-Garcia-Divisoria-Santa Mónica-Taram.

## Malate.

First class: Calle Real.

Second class: Calles Nueva-Herran.

Third class: Calles Saldado-P. Olivier-Rivadeneyra-Remedios S. Andres-Juan Pobre—first and second leading to S. Andres—Egido.

## San Nicolas.

First class: Plaza del Conde; Calles San Fernando Jaboneros Santo Cristo

Principe—Muelle de la Reina. Second class: Asunción—Camba—Madrid—Barcelona—Sevilla—San Nicolas—Laver-zares—Clavel—Barraca—Muelles del Canal de Binondo—Numancia—Lara.

Third class: Fundidor - Tribunal - Mestizos - Peñaranda - Valderrama - Vives -Peñarrubia-Alcaiceria-Prenses.

SEC. 40. The following fees shall be charged and collected for building permits, the same to be paid upon filing the application:

|                                                           | 1        | Class of street. |                       | <b>!.</b>      |
|-----------------------------------------------------------|----------|------------------|-----------------------|----------------|
|                                                           | Stories. | 1st              | 2nd                   | 3rd            |
| For the construction of new building or adding a story to | 1        | \$4.00<br>8.00   | <b>\$</b> 3, 00 6, 00 | \$2.00<br>4.00 |
| one already built, up to 100 square meters in plan        | 3 4      | 12.00<br>16.00   | 9.00<br>12.00         | 6.00<br>8.00   |
| For each square meter in excess of above                  |          | 00. 02<br>8. 00  | 00. 02<br>2. 50       | 0.01<br>2.00   |
| For repairing wall or front of building per lineal meter  |          | 00. 15<br>00. 35 | 00. 10<br>00. 25      | 0. 07<br>0. 15 |

SEC. 41. All fees shall be collected by the Superintendent of Buildings for the use of the city, and all sums of money herein mentioned shall be held to refer to money of the United States.

SEC. 42. The Superintendent of Buildings shall be governed by the provisions of this ordinance in so far as the same are complete, clear, and applicable; but he shall not grant a permit for the construction, alteration, or repair of any building which shall not conform in all respects to the principles of safe construction, or which shall not be suited to the purposes for which it is designed. He is further authorized to issue such instructions, approved by the Provost Marshal General, not in conflict with the provisions of this ordinance, as may be necessary to carry the same into effect.

SEC. 43. All ordinances, orders, and regulations inconsistent with the provisions of this ordinance are hereby repealed and this ordinance shall take effect and be in force from and after August 1, 1901.

By command of Brigadier General Davis: provost marshal general,

ARTHUR R. KERWIN, First Lieutenant, 13th U. S. Infantry, Acting Adjutant General.

GENERAL ORDERS,

Headquarters Provost Marshal General (Separate Brigade, Provost Guard), Manila, P. I., August 2, 1901.

No. 45. Manila, P. I., August 2, 1901. Pursuant to the provisions of Act No. 62, of the United States Philippine Commission, and with the approval of the Military Governor, the following amendments of Municipal Ordinances, Nos. 11 and 12, as published in General Orders 29 and 30, respectively, current series, these Headquarters, are hereby made, and are issued for the information and guidance of all concerned:

AMENDMENT OF ORDINANCE No. 11,

RELATING TO THE USE OF THE PUBLIC STREETS AND PLACES OF MANILA.

Section 22 of Ordinance No. 11 is hereby amended to read as follows:

"SEC. 22. It shall be unlawful for any cart or freight wagon to traverse the Escolta from 8 a. m. to 12 m., and from 3 p. m. to 7 p. m. All such vehicles leaving or approaching the Escolta or the Bridge of Spain between these hours, shall drive north on Muelle del Silva, Plaza Moraga, Plaza Cervantes and Calle Anloague, and south on Calle Nueva; and Calle Anloague and Calle Nueva shall be kept free and clear for the passage of such vehicles, and teams shall not be allowed to stand thereon between these hours."

AMENDMENT OF ORDINANCE No. 12,

## REGULATING THE PRACTICE OF PHARMACY.

Section 8 of Ordinance No. 12 is hereby amended to read as follows:

"SEC. 8. It shall be unlawful for any registered pharmacist, or the owner of any pharmacy:

(a) To prescribe medicine for the sick, unless he is also a registered physician;
(b) To sell drugs or medicines without a prescription from a registered physician,

except medicines or drugs for common domestic use, not containing poisons;
(c) To fill any prescription containing a dangerous quantity of poison, without

first consulting the prescribing physician, and verifying the same."

By command of Brigadier General Davis, Provost Marshal General:

ARTHUR R. KERWIN, First Lieutenant, 13th U. S. Infantry, Acting Adjutant General.

## [Ordinance No. 1.]

AN ORDINANCE relating to the construction of ordinances and penalties for violations of ordinances.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. All ordinances shall be enacted in English and translated into Spanish for publication. In the construction of ordinances or orders which are now or may be hereafter in force, the English text shall govern, except that in obvious cases of ambiguity, omission, or mistakes, the Spanish text may be consulted to explain the English text.

SEC. 2. Whenever, in an ordinance, regulation or order, words are used importing the singular or plural number, they may be so construed that one numbershall include both, and words importing the masculine gender may be construed to apply to females; and the word "person" shall include companies and corporations; provided, that these rules of construction shall not be applied to any ordinance, the subject matter or context of which is repugnant to or excludes such construction.

SEC. 3. Whenever, by ordinance, regulation or order now or hereafter in force, the performance of any act, or the omission to perform any act or duty, is declared to be

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a breach of ordinance, regulation or order, or if such act or omission is in any way prohibited or declared unlawful, and no specific penalty is prescribed therefor, the same shall constitute a misdemeanor, and any person convicted thereof shall be punished by fine not to exceed one hundred dollars (\$100.00) or imprisonment not to

exceed six (6) months, or both, for each offense.

SEC. 4. Any person violating any of the provisions of ordinances Nos. 1 to 16 inclusive, published in General Orders, Headquarters Provost Marshal General, Separate Brigade, Provost Guard, between the dates April 6 and July 27, 1901, inclusive, shall, upon conviction thereof, be punished by fine not to exceed one hundred dollars (\$100.00), or imprisonment not to exceed six (6) months, or both, for each offense.

SEC. 5. Heads of the several city departments are authorized to make and publish such regulations approved by the Municipal Board as may be necessary to carry into

effect ordinances and orders now or hereafter in force.

SEC. 6. The provisions of General Orders, No. 16, Headquarters Provost Marshal General, Separate Brigade, Provost Guard, dated April 6, 1901, and all other ordinances and orders, and parts of same, inconsistent herewith, are hereby repealed, and this ordinance shall take effect upon the date of its publication, as provided in section 10, Act 183, of the U. S. Philippine Commission.

Enacted, December 5, 1901.

## [Ordinance No. 2.]

## AN ORDINANCE relating to gambling.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. No person shall set up, keep, or maintain, or permit to be set up, kept, or maintained, on any premises occupied or controlled by him, any table, or other instrument or device for the purpose of gaming or gambling, or with which money, liquor, or anything of value shall in any manner be played for.

SEC. 2. No person shall bring into the city, expose in a street or public place, or have in his possession for the purpose of gaming or gambling, any table, instrument, or device of any kind whereon or with which money or other thing of value may in

any manner be played for.

SEC. 3. No person shall frequent, visit, become an inmate of, solicit, run, or act as banker, dealer, agent or doorkeeper for any house, store, hall, clubroom or other place where any game of chance is conducted, or where is kept any table, instrument, or device of any kind used for gaming or gambling, whereon or with which money or other thing of value may in any manner be played for.

SEC. 4. A violation of any of the foregoing provisions of this ordinance shall be punished by fine not exceeding one hundred dollars (\$100.00), or by imprisonment not exceeding six (6) months, or both, for each offense. Every table, instrument, or device used for the above purposes shall be liable to seizure and confiscation.

SEC. 5. No person shall play or engage in faro, roulette, or any other device or game of chance or hazard, in which money or other thing of value is in any manner played for; under a penalty not to exceed one hundred dollars (\$100.00) for each offense.

SEC. 6. All ordinances and orders, and parts thereof inconsistent herewith are repealed, and this ordinance shall take effect and be in force on and after the tenth day of December, 1901.

Enacted, December 5, 1901.

#### [Ordinance No. 3.]

AN ORDINANCE amending ordinance No. 16, entitled "An ordinance regulating the construction and repair of buildings.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. The words "City Engineer" are hereby substituted for the words "Superintendent of Buildings," and the words "Municipal Board" for the words "Provost Marshal General," wherever they appear in said Ordinance.

SEC. 2. Section 2 of said Ordinance is hereby amended to read as follows:

"For the purpose of inspection and regulation of buildings and structures erected or to be erected therein, the city of Manila is divided into two building districts: the inner to be known as the District of Strong Materials, and the outer as the District of Light Materials."

"The boundary line between said districts shall be as follows:—Beginning at a point on Manila Bay 30 meters north of the intersection of Calle Moriones with said Bay, thence running easterly 30 meters from and parallel to the general course of Calle Moriones in Tondo and Calle Zurbacan in Santa Cruz, and the straight line joining the same, to Calle Felix Huerta in Santa Cruz; thence in a south east direction to a point on the Valencia Estero, 30 meters north of the Valencia Bridge scalled, on Calle Santa Mesa; thence following said Valencia Estero in a southerly direction to the River Pasig; thence following the River Pasig in a south-westerly direction to the mouth of the Paco Estero, so called; thence following the Paco Estero in a general S. E. direction to a point 30 meters south of the Paco Bridge on Calle Herran; thence S. W. 30 meters from and parallel to Calle Herran, to a point 30 meters east of Calle Nueva; thence in a S. E. direction 30 meters from and parallel to Calle Nueva, Malate, to a point 30 meters beyond the southerly terminus of Calle Nueva; thence in a straight line west to the Bay, crossing Calle Real, Malate, at right angles."

SEC. 3. Section 4 of Ordinance No. 16 is hereby amended to read as follows:

"In the district of Light Materials, nipa, bamboo, cogon and other light materials of similar character may be used in the construction and repair of buildings and other structures: Provided, however, that every building so constructed within this district shall have a clear space of not less than one and one half meters separating it in all directions, except on the street side, from the limits of the lot upon which said building is constructed. Buildings on the same lot shall be separated by a clear space of not less than three meters, in case either building is of light material. Fences of bamboo or other light materials shall not exceed two and a half meters in height."

SEC. 4. Section 5 of said Ordinance is hereby amended to read as follows:

"No permits shall be granted for the material alteration or repair of buildings of

light materials now standing in the district of Strong Materials."

SEC. 5. Section 6 of said Ordinance is hereby amended by striking out the words "architect or civil engineer" in the 13th line of said section, and inserting in lieu thereof the words "person holding a permit. Such permits shall be issued by the City Engineer in his discretion."

Also by striking out the word "thirty" and substituting therefor the word

"sixty" in the last line but one.

SEC. 6. Section 7 of said Ordinance is hereby amended to read as follows:

"Whenever in the judgment of the City Engineer any building has been damaged from any cause to such an extent as to be dangerous for use or unfit for repair, he may condemn the same and shall immediately notify the Municipal Board of such action, and if the same is approved, shall notify the owner or agent to remove the condemned building. If the owner or agent objects to such decision, he may appeal to three arbitrators, one to be named by the City Engineer, one by the owner of the property, and one to be chosen by the two arbitrators so named. The owner upon making the appeal, shall deposit twelve dollars with the City Engineer, which shall be in full of all costs for such arbitration. In case the decision of the arbitrators is favorable to the owner, this sum shall be returned to the depositor and the costs shall be borne by the city. The arbitrators so named shall make a written report in duplicate, under oath, as to the amount and extent of such deterioration or damage, and whether, in their opinion, said building is dangerous and unfit for repair, and this decision shall be final and conclusive. One copy shall be given to the owner and one copy to the City Engineer. If the owner, or his agent, shall fail to remove said building within thirty days after notice, or in case of appeal, within thirty days after an adverse decision thereon by said arbitrators, the City Engineer shall proceed to tear down and remove said building, at the expense of the owner and such expense shall be a lien on the property. The expense of such removal shall be in addition to any fine or penalty which may be imposed for violation of the provisions of this ordinance."

SEC. 7. Section 8 of said Ordinance is hereby amended to read as follows:

"All buildings or structures hereafter erected on the banks of the Pasig River and esteros shall have a clear space of three meters between said buildings and the line of the river and esteros as indicated by the City Engineer. It shall be the duty of the City Engineer or some inspector by him authorized, to visit the site of every building for which a permit is granted, and indicate to the builder the street and curb lines, and the building lines on rivers and esteros. If any building or structure does not conform to the provisions of this section, it shall be removed at the expense of the owner."

SEC. 8. Section 9 of said Ordinance is hereby amended to read as follows: "In all streets where the curb line is hereafter established, the public way shall be so distributed as to leave not less than the following clear sidewalk space:

WIDTH OF STREET.

WIDTH OF SIDEWALK.

Twelve (12) meters and over. Eight (8) to twelve (12) meters. Five (5) to eight (8) meters.

Four (4) meters. Two and one half  $(2\frac{1}{2})$  meters. One and three quarters (13) meters.

"In streets less than 5 meters in width the sidewalk line shall be established by the City Engineer in his discretion."

SEC. 9. Section 10 of said Ordinance is hereby amended to read as follows:

"Sidewalks shall be built of granite, brick, cement or stone of the following classes: China, San Esteban, Mariveles, Montalbon or Romblon, at the expense of the owners of abutting property. In case a curb is necessary, it shall be constructed at the expense of the city. Both curb and sidewalk shall be constructed under the supervision of the City Engineer in accordance with uniform specifications to be made by him. Sidewalks shall be maintained and kept in repair by the owners of the abutting property, in accordance with regulations prescribed by the City Engineer."

Sec. 10. Section 12 of said Ordinance is hereby amended to read as follows:

"No part of a building hereafter constructed shall project over the street or public way. All brackets, gratings, balconies and other projections less than 2 meters and 9 centimeters above the sidewalks shall be removed."

Sec. 11. Section 18 of said Ordinance is hereby amended by striking out the figures "200" and substituting therefor the figures "125" in the fifth line from the last in

Sec. 12. Section 19 of said Ordinance is hereby amended to read as follows:

"The height of stories shall be measured from floor surface to floor surface, except in the case of upper stories, which shall be measured from the floor surface to level

No story shall be less than three meters in height.

"It shall be unlawful to construct any mezzanine floor, or to maintain any mezzanine floor already constructed, except upon written permission of the Board of Health and subject to its regulations. Such floor shall be limited in area to one half the floor area in the room in which it is constructed. It shall have a clear lineal space of not less than two and one half  $(2\frac{1}{2})$  meters below and one and one-half  $(1\frac{1}{2})$  meters above, and such floor shall be used for storage purposes only and shall not be enclosed except by lattice, netting or other open work, of wood or iron. The open space in such lattice or netting shall be evenly established and at least two-thirds of the entire area. The space above such mezzanine floor shall not be included in the calculation of the cubic capacity of the room if used for purposes of

SEC. 13. Section 20 of said Ordinance is hereby amended by substituting the fig-

ures "200" for the figures "340" in the third line of said section.

SEC. 14. Section 22 of said Ordinance is hereby amended by substituting the figures "125" for the figures "200" in the third line of said section.

SEC. 15. Section 23 of said Ordinance is hereby amended to read as follows: "The projection of upper stories beyond the lines of the first story shall be formed by the floor beams and rafters. Brackets may be used on buildings already constructed; provided, they are at least two meters and nine centimeters above the side-walk. Beams and rafters shall not be notched deeper than three centimeters at the point of leaving the wall or wall plate."

SEC. 16. Section 25 of said Ordinance is amended by substituting the figures "125" for the figures "185" in the fourth line of said section, and substituting "125" for

the figures "206" in the fifth line of said section.

SEC. 17. Section 35 of said Ordinance is hereby amended by striking out the word "eight" and substituting therefor the word "ten" in the third line of said section.

SEC. 18. Section 36 of said Ordinance is hereby amended to read as follows:

"All steam boilers shall be provided with one steam boiler feed pump and one injector, both of suitable size; the pump to be the main feed and the injector the auxiliary feed, the pump and the injector to be connected to boiler by separate feed pipes, each of which shall be provided with a suitable check valve; also two single rafety valves or one double safety valve, either dead weight or spring loaded; one main steam stop valve; three water test cocks and one water gauge column with test cocks; one blow-off valve; one steam pressure gauge, and such other appliances as may be necessary for the work required, all to be properly adjusted. There shall be ample provision for a continuous and unfailing water supply. In case it is impracticable to use a pump for boiler feed, two injectors may be used for water supply.

SEC. 19. Section 27 of said Ordinance is hereby amended to read as follows:

"Every detached building constructed on interior courtyards shall have a clear space of one meter surrounding it on all sides. In the district of strong materials, sheds or stables shall not exceed six meters in height, and shall not be constructed on the street front."

SEC. 20. Section 39 of said Ordinance is hereby amended to read as follows: "For the purpose of establishing a uniform rate of fees to be charged for building permits, the streets of the city are hereby divided into three classes, as follows:

## INTRAMUROS.

First Class: Plazas McKinley, Santo Tomas, España, Sta. Isabel, Isabel II; Calles: Real, Cabildo, Palacio, Santo Tomas, Aduana, Audiencia, Hospital, Poetigo, Arzobispo, Anda, Beaterio, Victoria, Magallanes, Solana, Santa Potenciana. San Juan de Letran, Urdaneta.

Second Class: Calles San Augustin, San Francisco, San Jose, Recoletos, Legaspi. Almacenes, Santa Clara, Claveria, San Juan de Dios, Basco, Fundicion, Baluarte, Santa Lucia, Moriones, Muralla, Maestranza, Mercado, San Francisco lane.

First Class: Plazas Calderon de la Barca, Padre Moraga, Cervantes;

Calles: Escolta, Rosario, Muelle del Rey (or Silver Colon), Jolo, Nueva, Anloague, Pasaje de Perez, Norzagaray, Izquierdo.
Second Class: Calles San Jacinto, David, San Vicente, Claveria, Galvey, Sacristia, Wharves of Binondo Canal, Soledad, Dasmariñas, Carenero, Pasaje de la Paz, Car-

ballo, Caballero, Colon, Insular, Loaisa, San José, Benavides, Gandara.
Third Class: Calles Pereyra, Estraude, Olivares, Fajardo, San Gabriel, Martinez, Ugalde, Hurtado, Poblete, Malinta, Quiones, Marquina, Estrella, Meisic, Duque, Ninfa, Turco, Carvajal, Carrasco, Hormigo, Soda, Condesa, Magdalena, Diaz, Piedad. Soler, Salazar, Union, Latorre, Luzon, Aguilar, Manicnic.

#### SANTA CRUZ.

First Class: Plaza Santa Cruz, Goiti; Calles: Carriedo, Echague, Bilibid.

Second Class: Cal'es Arranque, Dulumbayan, Salcedo, Enrile, Lacoste, Gandara,

Tetuan, Dolores, Noria, Misericordia, Obando.

Third Class: Calles Soler, Fernandez, Espeleta Almansa, Alcala, Trinidad, Ronquillo, Bustos, Curtidor, Oraa, Cervantes, Oroquieta, Lopez de Vega, Quiricada, Alvarez, Bambang, Requesens, Meyhalique, Zurbaon, First Timbugan, Second Timugan (or Odonel), Felix Huerta, Mabola, Sangleyes, San Lazaro, Tambaca.

## TONDO.

First Class: Calles Azcarraga, Reina Regente. Second Class: Plaza S. Felipe II, Leon XIII.

Calles: Sagunto, Lemery between Azcarraga and P. Jolo, Ilaya between Azcarraga

and P. Jolo, Aceyteros, Clavel, Acuña, Salinas, Felipe II.

Third Class: Calles Soler, Santa Elena, Santa Monica, Lemery, Alvarado, Tabora, Encarnacion, Soledad, Ilaya, Moriones, Lacandola, P. Herrera, Pavia, Pescadores, Bilbao, Folgueras, Raxa Matanda, Padre Rada, Zaragosa, Soliman, Quesada, Santa Maria, Sande, Ricafort, Morga, Velasquez, Pretel, Corcuera, Tello, Peñalosa, Fajando. Palumpong, Gagalangin, Tayuman, Sampalucan, Palomar, Amador Arriciran, Lorenzo Chacon, Melchor, Avalos, Melchor Cano, Juan de Moriones, Padre Alburquerque, Padre Capitan, Padre Chaves, Santiago de Vera.

## QUIAPO.

First Class: Plaza Miranda.

Calles: Crespo, commencing at Villalobos, Echague, San Sebastian, Iris, Marques,

Carmen, Santa Ana, San Pedro.

Second Class: Calles Quiotan, Santa Rosa, San Roque, Plateria, Noria, Concepcion, Barbosa, Elizondo, Villalobos, Norzagaray, Gunao, Arlegui, Romero Aquino, Tanduay, Concordia, Mendoza, Raon, Centeno.

Third Class: Calles Oscariz, Vergara, Balmes, Limasana, Corcu, Padre Ducos, Ronquillo, Palma, Orosco, Isla de Romero, Escaldo, Globo de Oro, Padre Blanco, Bilbid, Juan de Junes, S. Geronimo, Castillejos, Duque de Alva, Alejandro, Farnesia, Lepanto, Pavia, Murillo, Alvaro de Bazan, Carcer, Narvarette, Pasarin

#### SAN MIGUEL.

First Class: Calles Malacañang, General Solano, San Miguel.

Second Class: Calles Novaliches, Aviles.
Third Class: Calles San Rafael, Pascual Casal, Ayala, Rodriguez Arias, Sanchez Barcaiztegui, Legardo, Espinosa, San Augustin, San Jose, landing near the convent and another opposite S. Barcaiztegui.

#### SAMPALOC.

First Class: Calle Alix.

Second Class: Calles Gastambide, Alejandro VI, Bustillos, Santa Mesa.
Third Class: Calles San Anton, Manrique, Lavanderos, Guipit, Tortuosa, Reten,
Palmera, Castaños, Balicbalic, Sulucan, San Roque, Aviles, Labasan, Lardizabal,
Nagtajan, Bailen, Calubcub, Diliman, Imprenta, Las Navas, Masambong, Nebrija.

#### PACO.

First Class: Calle Nozaleda.

Second Class: Calles Marques de Comillas, San Marcelino, Padre Faura, Herran. Third Class: Calles Paz, Peñafrancia, San Gregorio, San Antonio, Sepulcro, Looban, Gonzalez, Canonigo, Singalon, Santiago, Orbigo, Merced, Union, Perdigon, Tanque, Bangbang, Lagad, Padre Lallave, Rosario, Sagrado, Corazon, Vivez, Sagal.

#### ERMITA.

First Class: Calles Real, Plaza Alfonso XIII (or Luneta,) Arroceros, Bagumbayan. Second Class: Calles San Luis, Nueva, Isaac Peral, Padre Faura, Concepcion, San Marcelino, Marques de Comillas, San Jose, Marina, Arolas.

Third Class: Calles Cortada, Acolar, Churruca, San Antonio, Salsipuedes, Garcia,

Divisoria, Santa Monica, Taram, Carlos IV, Gallera, Hospital, San Carlos.

#### MALATE.

First Class: Calle Real.

Second Class: Calles Nueva, Herran.

Third Class: Calles Saldado, Padre Oliver, Rivadeneyra, Remedios, San Andres, Juan Pobre, first and second streets leading to San Andres, Egido.

## SAN NICOLAS.

First Class: Calles San Fernando, Jaboneros, Santo Cristo, Principe, Muelle de la Reina, Plaza del Conde.

Second Class: Calles Asuncion, Camba, Madrid, Barcelona, Sevilla, San Nicolas, Lavezares, Clavel, Barraca, Muelles del Canal de Binondo, Numancia, Lara, Ilang-Ilang, Urbiztondo, Caballero.

Third Class: Calles Fundidor, Tribunal, Mestizos, Peñaranda, Valderama, Peñarrubia, Alcaiceria, Prenses, Fumadero, Horneros, Gabriel Rivera, Gaspar Ramirez.

## PANDACAN.

First Class: None.

Second Class: Plaza and Calle Jesus.

Third Class: Calles Beata, Fraternidad, Labores, Industria, Narciso, San Jose,
Bagumbayan, Caingin, Camino de Pandacan, Caihilom, and one other unnamed.

Sec. 21. Section 40 of said Ordinance is hereby amended to read as follows:

The following fees shall be charged and collected for building permits, the same to be paid upon filing the application.

# District of strong materials.

|                                                                                                                                                                                                                                                                                                                                                                               |          | Class of street.                                                    |                                                                    | t.                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                               | Stories. | 1st                                                                 | 2d                                                                 | 3d                                                              |
| For the construction of new building or adding a story to one already built, up to 100 square meters in plan  For each square meter in excess of above  For alteration or repair of building.  For repairing wall or front of building per lineal meter.  For construction of facade only per lineal meter.  For repairing or building sheds, stables and secondary buildings |          | \$4.00<br>8.00<br>12.00<br>16.00<br>00.02<br>3.00<br>00.15<br>00.35 | \$3.00<br>6.00<br>9.00<br>12.00<br>00.02<br>2.50<br>00.10<br>00.25 | \$2.00<br>4.00<br>6.00<br>8.00<br>00.01<br>2.00<br>0.07<br>0.15 |

## District of light materials.

| !                                                                 | Class of street. |        | L              |
|-------------------------------------------------------------------|------------------|--------|----------------|
|                                                                   | 1×t              | 2d     | 34             |
| For the construction of nips and bamboo buildings up to 50 square |                  |        |                |
| metern area                                                       | \$2.00           | \$1.00 | <b>\$0</b> . 🐿 |
| For each square meter in excess of above                          | 0.02             | 0.01   | €7,181         |
| For alteration or repairs                                         | 0.75             | 0.50   | 0.25           |
| lineal meter                                                      | 0.05             | 0.03   | 0.01           |

Six: 22. Section 42 of said Ordinance is hereby amended to read as follows:

"The City Engineer shall be governed by the provisions of this Ordinance in so far as the same are complete, clear and applicable, but he shall not grant a permit for the construction, alteration or repair of any building which shall not conform in all respects to the principles of safe construction, or which shall not be suited to the purposes for which it is designed. He is further authorized to issue such instructions, approved by the Municipal Board, not in conflict with the provisions of this Ordinance, as may be necessary to carry the same into effect."

Ordinance, as may be necessary to carry the same into effect."

SEC. 23. A violation of any of the provisions of this Ordinance is hereby declared a misdemeanor punishable by a fine not exceeding one hundred dollars (\$100.00), or by imprisonment not exceeding six (6) months, or both, in the discretion of the

court, for each offense.

SEC. 24. All ordinances, orders, or regulations, or parts thereof, inconsistent herewith, are hereby repealed and this ordinance shall take effect and be in force from and after the 20th day of December, 1901.

Enacted, December 16, 1901.

#### [Ordinance No. 4.]

#### AN ORDINANCE concerning infectious or contagious diseases.

By it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. The provisions of this ordinance shall apply to every ship, vessel, steamer, boat or craft, lying or being in the river or other waters within the jurisdiction of the city of Manila, and to every house, tent, van, shack, hovel, out-house,

barn, cabin or other place in the said city.

SEC. 2. Every physician attending or called in to visit or examine any case of infectious or contagious disease in said city, shall immediately cause such case to be properly isolated, and at once notify the Board of Health by telephone or messenger, specifying the disease, name and address of the person, and shall within twenty-four hours mail to the Board of Health the postal card of notification provided by said Board. Any subsequent case of the same disease occurring on the same premises, shall be reported in like manner. Public hospitals, dispensaries, asylums, convents, boarding schools, infirmaries or prisons shall provide and maintain a suitable room or rooms or place for the isolation of persons infected with contagious diseases.

SEC. 3. The term "A case of infectious or contagious disease" for the purpose of this ordinance shall be held to include any person sick of, or affected, or attacked by any of the following named diseases: Cholera, smallpox, chicken pox, plague, diphtheria (including membranous croup), ship or typhus, typhoid, spotted, relapsing, yellow, or scarlet fever, measles, glanders, leprosy, or anthrax, and shall further include any new disease of an infectious, contagious or pestilential nature, and also any disease publicly declared by the Board of Health for the Philippine Islands to

be dangerous to public health.

SEC. 4. Pulmonary tuberculosis is hereby declared to be an infectious and conta-

gious disease, dangerous to public health.

It shall be the duty of every physician in said city to report to the Board of Health in writing, on the blanks furnished for such purpose, every person afflicted with this disease, within one week of the time when said disease first came under his observation.

It shall be the duty of the managers, commissioners, superintendent or physician in charge of each and every public and private hospital, dispensary, asylum, infirmary, or warden of prisons, principals or teachers of public or private schools or convents, and officers of other public institutions in said city, to report to the

Board of Health, in writing, on blanks furnished for such purpose, every person

afflicted with such disease who is in their care.

It shall be the duty of every person sick with this disease, and of every person in attendance upon anyone sick with this disease, and of the authorities of public and private institutions, to observe and enforce all sanitary rules and regulations of the Board of Health for preventing the spread of pulmonary tuberculosis.

Sec. 5. Whenever any person in said city is suffering from any infectious or conta-

SEC. 5. Whenever any person in said city is suffering from any infectious or contagious disease, or is suspected of suffering from any such disease, and no physician is in attendance or called in to visit or examine such person, it shall be the duty of the person in charge of such case to properly isolate the same, and to immediately

notify the Board of Health.

SEC. 6. The term "person in charge of such case," as used in section 5, shall be held to mean: 1st, the head of the family in which such case belongs; 2d, in his absence or disability or in the event that he be the person sick, the nearest relative of such case present on the premises; 3d, in the absence of such relative, the person in

charge of the premises or any person in or about the same.

Sec. 7. It shall be the duty of the Board of Health to strictly quarantine any building, locality, steamer, vessel or other craft within the jurisdiction of the city, when, in the opinion of said Board it is necessary, and to immediately display or cause to be displayed one or more suitable flags or warnings, or both, in some conspicuous position or positions upon, at or near the infected building, locality, steamer, vessel or other craft, so that the same can be distinctly seen. During the period of quarantine, it shall be unlawful for any person to enter or leave said infected building, locality, steamer, vessel, or other craft, or to take any article therefrom, or to remove, destroy, deface or conceal any flag or warning thereon, without the written authority of said Board.

remove, destroy, deface or conceal any flag or warning thereon, without the written authority of said Board.

SEC. 8. It shall be the duty of every person in said city to be successfully vaccinated at intervals of one year. Every person in said city exposed to the infection of smallpox (including varioloid), shall at once be vaccinated successfully or vaccinated a sufficient number of times, at intervals of two weeks, to render it evident that successful vaccination is impossible. The Board of Health of said city shall, through its vaccinators, inspect all persons and see that the provisions of this section have been complied with, and shall, when necessary, vaccinate or re-vaccinate any person, unless such person shall present a certificate from a registered physician, specifying

that the provisions of this ordinance have been complied with.

SEC. 9. The Board of Health shall issue such instructions in pursuance of this ordinance as may be necessary or expedient for the promotion of public health, or to

prevent the introduction or spread of infectious or contagious diseases.

SEC. 10. No person shall molest, hinder, or in any way prevent the Board of Health, or any of its representatives or employees from performing any duty imposed on it or them by the provisions of this ordinance, or any instructions issued in pursuance thereof.

SEC. 11. Any person violating any of the provisions of this ordinance shall, upon conviction thereof, be fined not exceeding one hundred dollars (\$100.00), or impris-

onment not exceeding six (6) months, or both.

SEC. 12. Ordinance No. 1, of the Provost Marshal General, dated April 6, 1901, and all other orders, ordinances and regulations and parts thereof, inconsistent herewith, are hereby repealed and this ordinance shall take effect and be in force from and after the 20th day of December, 1901.

Enacted, December 16, 1901.

## [Ordinance No. 5.]

AN ORDINANCE relating to buildings and premises infected with bubonic plague.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. When the Board of Health shall declare a building or premises in which bubonic plague or rats infected with bubonic plague have been or may be found to be a nuisance by reason thereof, said Board shall notify the owner or agent of such action in writing and direct him to abate the nuisance. It shall also notify him in writing what alterations and repairs are necessary to abate the nuisance and to put the building or premises in sanitary condition, so as to free them from infection and make the same as near rat-proof as possible. The Board may also notify in writing the occupant of such building or premises to vacate the same within 48 hours from the time the notice is served.

SEC. 2. The Board of Health shall inspect and supervise the alteration and repair of said building or premises, and when the same are completed in accordance with

its instructions, shall issue a certificate to that effect.

SEC. 3. In case the Board of Health orders a building or premises vacated, it shall be unlawful for any person to occupy said building or premises, or for the owner or agent to permit or allow the same to be done, until the Board of Health has issued the certificate mentioned in the previous section.

SEC. 4. In case the Board of Health declares a building or premises a nuisance and orders alterations and repairs, as hereinbefore provided, it shall be unlawful for the owner or agent to neglect or refuse to abate such nuisance by making the alterations

or repairs as directed.

Six. 5. In case the owner or agent of any building or premises declared a nuisance as hereinbefore provided, shall neglect or refuse to abate the same as directed, the City Engineer shall cause the alterations or repairs to be made under the supervision of the Board of Health, and said owner shall be chargeable with the expense which may be incurred in the removal thereof, which may be collected by suit or otherwise.

SEC. 6. Any person violating any provision of this ordinance shall, upon conviction thereof, be punished by fine not to exceed one hundred dollars (\$100), or

imprisonment not to exceed six (6) months, or both, for each offense.

SEC. 7. All ordinances and orders, or parts thereof, inconsistent herewith, are hereby repealed, and this ordinance shall take effect and be in force on and after the twenty-fifth day of December, 1901.

Enacted, December 16, 1901.

# [Ordinance No. 6.]

AN ORDINANCE amending Ordinance No. 3, entitled "An Ordinance relating to registration and disposal of the dead."

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. Section 1 of Ordinance No. 3, "relating to the registration and disposal of the dead," is hereby amended by striking out in the sixth line thereof the words "the City Coroner or" and adding at the end of said section the following words: "If the cause of death has not been satisfactorily explained, or there is a suspicion of unlawful act or foul play, it shall be the duty of the City Prosecuting Attorney to sign said certificate of death."

SEC. 2. Section 2 of said Ordinance is hereby amended by adding at the end thereof the following words: "In case immediate burial is necessary, or the exposure of the body may be dangerous to health, the physician or official issuing the certificate shall

so notify the Board of Health."

SEC. 3. Section 4 of said Ordinance is hereby amended by adding at the end thereof the following words: "Or the Prosecuting Attorney of the city of Manila, and such

officer shall immediately notify the Board of Health."

SEC. 4. Section 5 of said Ordinance is hereby amended by adding at the end thereof the following words: "No disposition or interment of the dead body of any human being in any tomb, vault or cemetery shall be made unless the dead body shall be

placed in a suitable coffin or box."

Sec. 5. Section 8 of said Ordinance is hereby amended by adding at the end thereof the following words: "Provided, that nothing in this section shall be construed as prohibiting the immediate conveyance of the body of any person who has died from a non-contagious disease by a registered undertaker or embalmer from the place of death to an undertaker's establishment, for the purpose of preparing the body for burial or shipment.

SEC. 6. Section 11 of said Ordinance is hereby amended by inserting in the fifth line thereof, after the word "wagon" the following words: "In case of shipment, special permits shall be obtained from the Board of Health and the Chief Quarantine Officer."

Sec. 7. Any person violating any of the provisions of this Ordinance shall, upon conviction thereof, be punished by fine not to exceed one hundred dollars (\$100.00)

or imprisonment not to exceed six (6) months, or both.

SEC. 8. All orders, ordinances, and regulations, and parts thereof, inconsistent herewith, are hereby repealed, and this ordinance shall take effect and be in force from and after the 20th day of December, 1901.

Enacted, December 16, 1901.

## [Ordinance No. 7.]

AN ORDINANCE amending Ordinance No. 4, entitled "The Collection and Disposal of Garbage and Rubbish."

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. Section 5 of Ordinance No. 4, entitled "The Collection and Disposal of

Garbage and Rubbish," is hereby amended to read as follows:

"It shall be the duty of the occupant of every building, premises or place of business, to place the receptacles for garbage and rubbish on the outer curb of the sidewalk in front of the entrance to the same at such time, not earlier than 4:30 a. m., nor later than 6:30 a.m., each day, as may be directed by the Superintendent of Streets; provided, however, that nothing in this section shall apply to: (a) Refuse from building operations or earth from excavations, which shall be removed by the builder or contractor; (b) Dung, stable litter, refuse and sweepings that accumulate in stables or places where more than six animals are kept, which substances shall be removed between 5:00 a. m., and 7:00 a. m., daily by the owner or person in charge of such premises."

SEC. 2. Strike out the words "Department of Streets, Parks, Fire, and Sanitation," wherever the same are used in said Ordinance, and substitute in place thereof the words, "Department of Engineering and Public Works."

SEC. 3. This ordinance shall take effect and be in force from and after the first day

of January, 1902.

Enacted, December 24, 1901.

## [Ordinance No. 8.]

AN ORDINANCE regulating fees to be charged by the Board of Health.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. The Board of Health of the Philippine Archipelago is hereby authorized to charge and collect within the city of Manila, for duties performed in carrying out the health ordinances of this city, fees as follows:

| (a) For each burial permit issued                                                                  | \$ .25  |     |      |
|----------------------------------------------------------------------------------------------------|---------|-----|------|
| (b) For each disinterment                                                                          | 2.50    |     |      |
| (c) For inspection of cattle                                                                       |         | per | head |
| (d) For inspection of caraboa                                                                      | . 20    | -"  | "    |
| (e) For inspection of horses                                                                       | . 50    | "   | "    |
| (f) For inspection of hogs                                                                         | . 15    | "   | "    |
| (g) For inspection of sheep                                                                        | . 10    | "   | "    |
| (h) For inspection of goats                                                                        | . 10    | "   | "    |
| (g) For inspection of sheep. (h) For inspection of goats. (i) For inspection of all other animals. | . 20    | "   | "    |
| For inspection of persons suspected of having contagious diseases a                                | s follo | ws: |      |

| Of 111      | or inspection of persons suspected of having contagious diseases as follows: |             |  |  |  |  |
|-------------|------------------------------------------------------------------------------|-------------|--|--|--|--|
| (j)         | Americans, Europeans 1. Private examination                                  | \$2.00 each |  |  |  |  |
|             | and Japanese 2. Hospital "                                                   | 1.00 "      |  |  |  |  |
| (k)         | Filipinos { 1. Private "                                                     | 1.00 "      |  |  |  |  |
| (~)         | 1 Hospital "                                                                 | . 50 ''     |  |  |  |  |
| (l)         | For private vaccination                                                      | 1.00        |  |  |  |  |
| (m)         | For vaccine virus issued per unit                                            | . 015       |  |  |  |  |
| (n)         | For each transcript of records of five years or less                         | . 50        |  |  |  |  |
| (o)         | For each transcript of records of more than five years                       | 1.00        |  |  |  |  |
| (p)         | For niches in Paco Cemetery (adults)                                         | 16.50 each  |  |  |  |  |
| $(\hat{q})$ | For niches in Paco Cemetery (children)                                       | 8.00 ''     |  |  |  |  |
|             |                                                                              |             |  |  |  |  |

SEC. 2. The Board of Health shall keep an accurate account of all fees collected under this ordinance and submit a monthly report to the Municipal Board. All rents received for lots and niches in cemeteries shall be paid to the City Assessor and Collector on the last day of each month and an abstract of same shall be furnished to the Auditor.

SEC. 3. The money referred to in this ordinance shall be money of the United States.

SEC. 4. All ordinances, orders and regulations, and parts thereof inconsistent herewith are hereby repealed and this ordinance shall take effect and be in force from and after the first day of January, 1902.

Enacted, December 26, 1901.

#### [Ordinance No. 9.]

AN ORDINANCE authorizing the Board of Health to install the so called "pail conservancy system" at the expense of the property owner.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. The collection and disposal of human excreta in the city of Manila shall be under the direction and supervision of the Board of Health.

SEC. 2. The cost of collecting and hauling the contents of any water or earth clowt. privy vault, cesspool or latrine, from the premises to the receiving depot to be estable lished by the Board of Health, shall be at the expense of the property owner.

SEC. 3. Whenever it comes to the knowledge of the Board of Health that a water or earth closet, privy vault, respool or latrine is offensive, or dangerous to health, a notice shall be immediately served on the owner or agent of said premises, directing said owner or agent to close said water or earth closet, privy vault, cesspool or latrine, and in lieu thereof install the so called "pail conservancy system," under the direction and supervision of the Board of Health.

SEC. 4. Whenever any owner or agent of any premises neglects or refuses to comply with the directions of the Board of Health within ten days after receipt of the notice mentioned in Sec. 3, the Board of Health shall proceed to close the objectionable vault or cesspool and install said "pail system."

SEC. 5. When the work of closing the objectionable vault and installation of the

"pail system" is completed the Board of Health shall serve on the owner or agent

of the premises an itemized statement of the expense of said work.

Sec. 6. If the owner or agent fails to pay within thirty days the expense incurred in the installation of the pail system, the City Attorney shall institute suit to recover of the owner the money so expended by the city.

Sec. 7. The Board of Health shall adopt such rules and regulations as may be nec-

essary to carry out the provisions of this ordinance.

SEC. 8. Any owner or agent who shall fail to comply with the provisions of this ordinance shall, upon conviction thereof, be deemed guilty of a misdemeanor, and fined any sum not exceeding fifty dollars (\$50), or imprisoned not exceeding thirty

(30) days, or both.

SEC. 9. This ordinance shall take effect and be in force from and after the first day

of January, 1902.

Enacted, December 26, 1901.

#### [Ordinance No. 10.]

AN ORDINANCE regulating bill posting and street advertising.

Be it ordained by the Municipal Board of the City of Manila, that:

Section 1. It shall be unlawful for any person, firm or corporation to engage in the business of public bill posting or street advertising without first obtaining a license therefor.

SEC. 2. Every licensed bill poster and advertising agent shall show in a legible manner, on every bill, poster, placard, notice or advertisement posted or displayed,

the name of the person by whose authority the same is published.

SEC. 3. It shall be unlawful to post, paint, stamp or otherwise affix any bill, poster, placard, notice, sign or advertisement to or upon any telegraph, telephone, fire alarm or electric light pole, fire hydrant, tree or other thing, in any street or public place, or upon any part of a public building; or to distribute, cast, throw or place in, upon or along any street or public place any hand bills, pamphlets, circulars, books or advertisements for the purpose of advertising or making known any business, occupation, trade, profession, medicine or anything whatsoever

Sec. 4. It shall be unlawful to post, paint, stamp, or otherwise affix any bill, poster, placard, notice or sign, to or upon any private house, wall, fence, gate, sidewalk, trees or boxes around trees, without first obtaining permission, in writing, of the owner, agent or occupant of the premises; and the person named in or authorizing the publication of any such bill, poster, placard, notice or sign shall remove the same at the

request of said owner, agent or occupant, within 24 hours after such request.

SEC. 5. It shall be unlawful to remove, destroy, obliterate, or deface any bill, poster, placard, notice or sign lawfully posted by a licensed bill poster within a period of ten days after the same shall have been posted: Provided, that the date of such posting shall be legibly shown on said bill, poster, placard, notice, or sign.

SEC. 6. It shall be unlawful to print, paint, paste, or mark any advertisement upon the flag of the United States, or to paint or otherwise represent said flag upon any the mag of the Cinter place, or the purpose of advertising.

SEC. 7. It shall be unlawful to post any bill, placard or other advertisement con-

taining pictures or illustrations of an obscene or immoral character.

SEC. 8. It shall be unlawful to bear or carry upon any street or sidewalk, or on any wagon or other vehicle in any public place any banner or transparency for the purpose of advertising any trade, profession, business, festival, or place of amusement, or to parade or play upon musical instruments in any public place for advertising purposes, without first obtaining a permit therefor from the Chief of Police.

SEC. 9. It shall be unlawful to print, publish or knowingly circulate the advertisement of any lottery ticket or scheme or to set up or exhibit, or make for the purpose of setting up or exhibiting any sign, symbol, emblem, or other representation of any

lottery, or the drawings thereof.

SEC. 10. It shall be unlawful to place or suspend from any house or premises over any street or sidewalk, any sign, banner or lantern so that the same shall project from the wall or front of said house or premises more than I meter over the street or sidewalk, or be less than 3 meters above said street or sidewalk; all such signs and lanterns so placed and suspended shall be securely fastened to the building from which they project. All signs, lanterns and banners of every description now projecting into or suspended across streets and public places contrary to the provisions of this ordinance, shall be removed within ten days after this ordinance goes into effect.

SEC. 11. It shall be unlawful to erect or construct upon any building or premises fronting upon a public street or place, any temporary fence, framework, or structure, supported by posts, upon which any sign, advertisement, bill or notice is painted, printed or fastened, to a height of more than 3 meters above the level of said street or place.

Sec. 12. It shall be unlawful to advertise by means of a stereopticon, or similar instrument, projecting or reflecting advertisements, pictures, views, etc., upon a screen or sheet, in any public street or place, whereby traffic may be impeded or the free

use of such street or place interfered with.

SEC. 13. Any person violating any of the provisions of this ordinance, or causing the same to be done, shall, upon conviction thereof, be punished by fine not to exceed one hundred dollars (\$100), or imprisoned not to exceed six (6) months, or both, for each offense, and such person shall after five days' notice in writing from the City Engineer remove anything now or hereafter placed or posted in violation of the provisions of this ordinance, or failing to do so, the same shall be removed by the City Engineer at the expense of such person, to be collected by suit or otherwise.

Sec. 14. All ordinances and orders, and parts thereof, inconsistent herewith, are hereby repealed, and this ordinance shall take effect and be in force from and after

the first day of January, 1902.

Enacted, December 26, 1901.

## [Ordinance No. 11.]

AN ORDINANCE amending Ordnance No. 6, entitled, "An Ordinance relating to diseased animals."

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. Section 2 of Ordinance No. 6, entitled, "An Ordinance relating to Diseased Animals," is hereby amended by striking out the words "physician or surgeon," in the first line of the said section; and also by striking out the words "and every person owning or having animals in his care," in the second and third lines of said section.

SEC. 2. Section 6 of said ordinance is hereby amended by striking out the words "instructions approved by the Provost Marshal General," in the second line of said

section, and substituting therefor the words "rules and regulations."

SEC. 3. This ordinance shall take effect and be in force on and after the first day of

January, 1902.

Enacted, December 26, 1901.

#### [Ordinance No. 12.]

## AN ORDINANCE relating to nipa houses.

WHEREAS, the Board of Health has, by resolution, declared every nipa house built over an estero, open sewer, latrine or drain to be a nuisance injurious to health, and, WHEREAS, by further resolution, the Board of Health has declared every nipa

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house within the District of Strong Materials located less than one meter from any neighboring house, and not provided with floor of tile, cement, or other hard material, or a floor of bamboo or other wood at least one meter above the ground, to be a nuisance injurious to health,

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. The owner of every nips house built over an estero, open sewer, latrine, or drain, shall cause said house to be removed within thirty days from the passage of this ordinance.

SEC. 2. The owner of every nips house within the District of Strong Materials shall, within thirty days from the passage of this ordinance, provide such house with a floor of cement, tile, stone or other hard material, or a floor of bamboo or other wood placed one meter or more above the ground, leaving the space beneath clear and open.

SEC. 3. The owner of every nips house within the District of Strong Materials located within one meter of any adjacent house, shall cause said house to be removed within thirty days from the receipt of notice to this effect from the Board of Health.

Sec. 4. In case the owner shall refuse or neglect to comply with any of the privisions of this ordinance within the specified time, the Board of Health shall cause said nips houses to be removed at the expense of the owner.

SEC. 5. Any person violating any of the provisions of this ordinance shall, upon conviction, be punished by fine not to exceed one hundred dollars (\$100), or imprisonment not to exceed six (6) months, or both, for each offense.

SEC. 6. All ordinances, orders or regulations, or parts thereof, inconsistent herewith, are hereby repealed, and this ordinance shall take effect and be in force on and after the first day of January, 1902.

Enacted, December 27, 1901.

# [Ordinance No. 13.]

AN ORDINANCE amending Ordinance No. 11, entitled "An ordinance relating to the use of the public streets and places of Manila."

Be it ordained by the Municipal Board of the City of Manila, that:

Section 1. Section 3 of said ordinance be amended to read as follows:

"SEC. 3. Vehicles standing on the streets or public places of the city shall align themselves against the curbing and keep closed up. They shall not be halted or remain standing in or near the middle of a public street or within five meters of the intersection of public streets or crossings, or upon the public way opposite any standing vehicle or obstruction, in such manner as to obstruct the free passage of vehicles or pedestrians."

Sec. 2. Section 12 of said ordinance be amended to read as follows:

"SEC. 12. The driver of any vehicle shall be at least 16 years of age, of intelligence and good character, and free from infectious or contagious disease; he shall at all times be courteous and respectful to the public; he shall not absent himself from his vehicle on the street unless by reason of necessity or business, in which case the vehicle shall be left in charge of a competent person; he shall not stand or loiter around doorsteps, on platforms, or in front of any house, store or other building, to the inconvenience or annoyance of the occupants thereof. The cochero may drive from the passenger seat of calesas and other carriages where the cochero's seat is in rear of the passengers. In other carriages the cochero shall occupy no part of the vehicle except the seat reserved for him, while the carriage is in motion."

SEC. 3. All ordinances, orders, and regulations, or parts thereof, inconsistent herewith, are hereby repealed and this ordinance shall take effect and be in force on and

after the first day of January 1902.

Enacted, December 28th 1901.

#### [Ordinance No. 14.]

AN ORDINANCE amending section 2 of Ordinance No. 1, entitled "An Ordinance relating to the construction of ordinances and penalties for violations of ordinances."

Be it ordained by the Municipal Board of the City of Manila, that:

Section 1. Section 2 of said ordinance is hereby amended to read as follows:

"Whenever, in an ordinance, regulation or order, words are used importing the singular or plural number, they may be so construed that one number shall include

both, and words importing the masculine gender may be construed to apply to females; and the word 'person' shall include companies and corporations; and the term 'dollars' shall mean money of the United States, and the term 'pesos' shall mean Mexican or Insular currency; provided, that these rules of construction shall not be applied to any ordinance, the subject matter or context of which is repugnant to or excludes such construction."

SEC. 2. All ordinances and orders and parts thereof inconsistent herewith are hereby repealed, and this ordinance shall take effect and be in force on and after the

15th day of January, 1902.

Enacted, January 11, 1902.

## [Ordinance No. 15.]

AN ORDINANCE relating to the inspection and installation of electric wires and apparatus.

Be it ordained by the Municipal Board of the City of Manila, that:

Section 1. The electrician employed in the Fire Department shall be the City Electrician.

SEC. 2. In addition to his other duties he shall have charge of the enforcement of all ordinances pertaining to the inspection and installation of electrical wires and

SEC. 3. All electrical apparatus and wires in this city shall be installed in accordance with the rules and requirements of the National Board of Fire Underwriters of the United States of America, with such modifications thereof, consistent with safety, as may be recommended by the City Electrician and approved by the Municipal

SEC. 4. The City Electrician shall, within six months from the passage of this ordinance, inspect all apparatus and wires installed prior to the passage of this ordinance and now in use, and if any such wires or electrical apparatus are found in a bad condition, or unsafe, he shall notify the owner of such wires or apparatus, and shall cause such wires and electrical apparatus to be put in a good and safe condition in accordance with the rules and requirements of the National Board of Fire Underwriters.

SEC. 5. It will be illegal to use any electric current for lighting, heating or motor purposes in this city, before the City Electrician has issued a certificate of inspection,

approving the apparatus and electric wire to be used for the purpose.

SEC. 6. Every person before entering upon the erection, construction, alteration or change of electrical apparatus or wiring, shall file with the City Electrician plans and specifications showing such apparatus or wiring, and shall obtain a permit for such

proposed work before proceeding therewith.

SEC. 7. The City Electrician shall have the right and power, and upon proper application, it shall be his duty to inspect all electrical wires and apparatus in or upon any building, street or alley, and if any part of said electrical wires or apparatus shall be found to be dangerous or defective, he shall institute such proceedings as may be necessary for the immediate abatement of all such dangers or nuisances, and no person shall refuse or fail to allow such inspection.

SEC. 8. Every person owning or controlling electrical wires or apparatus for the transmission of light, heat or power, shall, in time of fire, and upon the request of the City Electrician or the Chief of the Fire Department, disconnect such wires or

apparatus as may be designated by said officials.

SEC. 9. The words "electric" or "electric wires," as used in this ordinance, shall be construed to mean wires that are placed in or on any building designated to be used as conductors of currents of electricity to be used for light, heat or power generators, of electric currents, electrical motors and fixtures or devices designed to be used in producing light, heat or power, or designed or used for convenience or protection against fire in connection with such generators, electric motors, electric lamps, wires, switches, cut-outs, rheostats or other devices.

Sec. 10. The City Electrician shall make and keep a record of all such inspections herein mentioned, giving location, date, name of party installing electrical apparatus or wires, for whom installed and giving a general description of such inspection and shall deliver to the party requiring the inspection a certificate of inspection, giving location, date, name of party installing electrical apparatus or wires, and for whom Such certificates of inspection shall be made out by the City Electrician and shall be signed by the City Assessor and Collector, or his deputies, upon payment of the fees as herein provided. The City Electrician shall then sign and deliver such certificate to the parties entitled to same.

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SEC. 11. Fees for the inspection of electrical apparatus or wiring shall be as factows: For the first and original inspection of such installation or where electrical apparatus or wires are changed, or where additions are made thereto:

| (a) | For each are light                         | \$1.00 |
|-----|--------------------------------------------|--------|
| (4) | For each electric motor                    | 1.00   |
| (c) | For each dynamo                            | 1.00   |
|     | For each switch board                      |        |
| (1) | For from 1 to 10 incandescent lampe        | 1.00   |
| (f) | For from 11 to 25 incandescent lamps       | 1.50   |
| (g) | For from 26 to 50 incandescent lamps       | 2.00   |
| (h) | For from 51 to 100 incandescent lamps      | 3.00   |
| lin | For each additional 100 incandescent lamps | 3.00   |

The same fees shall be charged for inspecting installations of electrical wires, installed with a view to furnishing electrical currents to above mentioned apparatus in which case no charge shall be made for inspection of such apparatus when installed

Sec. 12. Any person violating any provision of this ordinance shall, upon conviction thereof, be punished by fine not to exceed one hundred dollars (\$100.00), or imprisonment not to exceed six (6) months, or both, for each offense.

SEC. 13. All ordinances, orders and regulations, and parts thereof, inconsistent herewith, are hereby repealed, and this ordinance shall take effect on and after the 20th lay of January, 1902.

Enacted, January 11, 1902.

#### [Ordinance No. 16.]

#### AN ORDINANCE regulating tenement and lodging houses.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. It shall be unlawful for any person to conduct a tenement or lodging house in the city of Manila without first obtaining a permit from the Board of Health, which shall specify the number of persons permitted to lodge or dwell in said tenement or lodging house; said permit shall always be displayed in a conspicuous position on said premises, and no person shall have, lease, rent or keep such tenement or lodging house, or the apartments thereof, except in accordance with the terms and conditions of said permit.

SEC. 2. A tenement house within the meaning of this ordinance shall be held to include every house, building, or a portion thereof, which is rented, leased, let or hired out to be occupied as the house, home or residence of five (5) or more families living independently of one another and doing their cooking upon the premises, or by more than three (3) families on a floor so living and cooking, but having a common right in the halls, stairways, yards, water-closets or privies or some of them.

SEC. 3. A lodging house within the meaning of this ordinance shall be held to include any house or building or portion thereof in which persons are regularly harbored, or received, or lodged for a single night or for less than one week at a time, or any part of which is let for any person to sleep in for any term less than one week.

SEC. 4. No owner, agent, or lessee of any tenement or lodging house, or part thereof, in the city of Manila, shall let, lease, rent or hire the same, or any portion thereof, to be occupied by any person or allow the same to be occupied as a place for any one to dwell or lodge, except when said tenement or lodging house, or parts thereof, are sufficiently lighted, ventilated, drained, provided with water-closets or privy accommodations, secured and protected against fire, and in all respects in a condition of cleanliness and wholesomeness; nor shall any such person let, lease, rent or hire out, or allow, having the power to prevent the same, to be used as or for a place of sleeping or residence any portion or apartment of any tenement or lodging house which apartment or portion is not two feet above the level of every part of the sidewalk and curbstone of any adjacent street, nor of which the floor is damp by reason of water from the ground, or which is impregnated or permeated by any offensive gas, smell or exhalation prejudicial to health.

SEC. 5. No owner, agent or lessee of any tenement or lodging house in the city of Manila shall let, rent or hire out any room in said tenement or lodging house for the manufacture, preserving or cale of food, or shall permit the manufacturing, preserving or sale of food; provided that, the provisions of this section shall not be applied to store rooms on the ground floor of said tenement or lodging houses front ing on a public way.

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SEC. 6. No owner, agent or lessee of any tenement or lodging house shall permit a

public laundry to be conducted in any part thereof.

SEC. 7. No person in the city of Manila having the right or power to prevent the same, shall knowingly cause or permit any person to sleep in any cellar or any bath-room or any room where there is a water-closet, or in any place dangerous or detrimental to health by reason of a want of ventilation or drainage or by reason of the presence of any poisonous, noxious or offensive substance, or otherwise.

SEC. 8. No owner, agent or lessee of any tenement or lodging house in the city of Manila shall cause or allow the same to be so crowded, or cause or allow so great a number of persons to dwell, be, or sleep in any such house or any portion thereof as

thereby to cause any danger or detriment to life or health.

Sec. 9. No owner, agent or lessee of any tenement or lodging house in the city of Manila shall permit any water-closet, privy, vault, cesspool or other deposit for foul or noxious matter to ventilate into any dwelling room, kitchen or other place in said tenement or lodging house where any people lodge or dwell or where cooking is done.

SEC. 10. Any person violating any provision of this ordinance, shall, upon conviction thereof, be fined in any sum not exceeding one hundred dollars (\$100) or imprisoned not exceeding six (6) months or both.

Sec. 11. All ordinances orders and regulations, and parts thereof, inconsistent with the provisions of this ordinance are hereby repealed, and this ordinance shall take effect and be in force from and after the fifteenth day of February, 1902.

Enacted, January 31, 1902.

## [Ordinance No. 17.]

AN ORDINANCE amending Ordinance No. 9, issued by the Provost Marshal General, June 12, 1901, entitled "An ordinance relating to licenses and permits."

Be it ordained by the Municipal Board of the City of Manila, that:

Section 1. Ordnance No. 9, issued by the Provost Marshal General, June 12, 1901, entitled "An Ordinance Relating to Licenses and Permits" is hereby amended by striking out the words "Department of Licenses and Municipal Revenues," where ever they occur, and inserting in place thereof the words "Department of Assessments and Collections," and by striking out the words "Provost Marshal General," wherever they occur and inserting in place thereof the words "Municipal Board."

SEC. 2. Sub-section A 17 of section 2 of said ordinance is hereby amended by adding

at the end thereof the following words:

"Manufacturing establishments with an annual product of less than \$3,000 and more than \$1,000, ten dollars per year; manufacturing establishments with an annual product of \$1,000 or less, two dollars per year.'

Sec. 3. Sub-section A 18 of section 2 of said ordinance is hereby amended by adding

at the end thereof the following words:

"Provided that soap-makers using exclusively cocoanut eil and lye for the manufacture of soap, shall pay a yearly license fee of five dollars."

SEC. 4. Sub-section A 27 of section 2 of said ordinance is hereby amended by adding

at the end thereof the following words:
"Provided that small manufacturers and refiners of cocoanut oil shall pay license under the provisions of sub-section A 17, section 2 of said ordinance, and venders thereof under sub-sction A 29, section 2 of said ordinance."

SEC. 5. Sub-section A 35 of section 2 of said ordinance is hereby amended to read

as follows:

"35. Auctioneers twenty-five dollars per year."

SEC. 6. Sub-section A 38 of section 2 of said ordinance is hereby amended by inserting after the word "horse," wherever it may occur in said section, the words "or other animal," and by inserting after the word "horses," wherever it occurs, the words "or other animals."

Sec. 7. Said ordinance is hereby amended by adding after sub-section A 38, the

following sub-section:
"39. Owners of bicycles or bicycle tandems, for each machine, which includes a metal tag to be attached to the bicycle licensed, one dollar and a half per year."

SEC. 8. Sub-section B of section 2 of said ordinance is hereby amended to read as follows:

"Second class licenses; quarterly licenses, for the period of three months from January 1st, April 1st, July 1st, and October 1st, of each year. The full license fee shall be paid for any part of the quarter, provided, that a license may be issued to cover any number of quarters in the year, at the discretion of the City Assessor and Collector upon payment in advance, of an amount equal to the aggregate fees for the number of quarters for which it is issued. Digitized by Google

"Holders of second class licenses having no fixed stands shall not be permitted to ply their vocations, sell or offer for sale their wares, within the following described district: Beginning at the intersection of Calle Barcelona and Calle San Fernando, thence in a north-easterly direction along Calle San Fernando to the Estero de Binondo; thence in a north-westerly direction along said estero to its intersection with the Estero de Meisic; thence in a south-easterly direction along the Estero de Meisic to its intersection with the Estero de San Jacinto; thence in a south-easterly direction along the Estero de San Jacinto, to the Pasig River; thence along said river in westerly direction to a point at the southern end of Calle Barcelona; thence in a north-westerly direction along Calle Barcelona to the point of beginning."

SEC. 9. Sub-section B of section 2 of said ordinance is hereby amended by adding

at the end thereof the following sub-section:

"Proprietors of all retail shops, stores, and stands, not herein otherwise provided for, and not paying the regular market fees, will pay an annual license fee of two dollars."

Sec. 10. Sub-section C of section 2 of said ordinance is hereby amended by striking out the sub-sections 1, 2, 3 and 4, and inserting in place thereof the following sub-sections:

"1. Theaters seating over four hundred persons, fifty dollars per year, and two

dollars and fifty cents for each performance or exhibition.

"2. Theaters seating from one hundred to four hundred persons, inclusive, twenty-five dollars per year, and one dollar and fifty-cents for each performance or exhibition.

"3. Theaters seating less than one hundred persons, fifteen dollars per year, and

one dollar for each performance or exhibition.

"4. Halls for public concerts, dances, and exhibitions, one dollar and fifty cents

for each day used."

SEC. 11. Sub-section C 9 of section 2 of said ordinance is hereby amended by striking out of the second line thereof, after the word "given" the words "under canvas" and inserting in place thereof the words "indoors, under canvas, or in any enclosure to which an admission fee is charged," so that the said sub-section will read as follows:

"Minstrel, musical, variety, athletic, and all other shows or exhibitions given indoors, under canvas, or in any enclosure to which an admission fee is charged."

SEC. 12. Sub-section C 10 of section 2 of said ordinance is hereby amended to read as follows:

"10. Boxing, sparring and wrestling exhibitions, twenty-five dollars."

SEC. 13. Section 13 of said ordinance is hereby amended by striking out from the eighth and ninth lines thereof the following words: "A license of the second class is a personal privilege and cannot be transferred."

SEC. 14. Any persons violating any of the provisions of this ordinance shall, upon conviction thereof, be punished by fine not to exceed one hundred dollars (\$100), or

imprisonment not to exceed six (6) months, or both, for each offense.

Sec. 15. The circular issued by the Provost Marshal General regarding licenses, dated May 31, 1900, is hereby repealed, and all ordinances, orders, or parts thereof, inconsistant herewith, are hereby repealed, and this ordinance shall take effect and be in force on and after March 1, 1902.

Enacted, February 5, 1902.

#### [Ordinance No. 18.]

AN ORDINANCE amending Ordinance No. 8, entitled "An Ordinance Regulating Fees to be Charged by the Board of Health.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. Section 1 of Ordinance No. 8, entitled "An Ordinance Regulating Fees to be Charged by the Board of Health," is hereby amended to read as follows:

SEC. 1. The Board of Health of the Philippine Archipelago is hereby authorized

SEC. 1. The Board of Health of the Philippine Archipelago is hereby authorized to charge and collect within the city of Manila, for duties performed in carrying out the health ordinances of this city, fees as follows:

| (a)                                         | For each burial permit issued,       | \$.25         |
|---------------------------------------------|--------------------------------------|---------------|
| (b)                                         | For each disinterment,               |               |
| (c)                                         | For inspection of cattle,            | . 10 per head |
| (d)                                         | For inspection of carabao,           | . 20 per head |
| (e)                                         | For inspection of horses,            |               |
| $\begin{pmatrix} f \\ g \\ h \end{pmatrix}$ | For inspection of hogs,              | . 05 per head |
| (g)                                         | For inspection of sheep,             | . 10 per head |
| -(h)                                        | For inspection of goats,             | . 10 per head |
| (i)                                         | For inspection of all other animals, | . 20 per head |

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For inspection of persons suspected of having contagious diseases as follows: (j) Americans, Europeans and (1)
Japanese, . . . . . . . . . . . . (2)
(k) Filining (1) Private examination, .....\$2.00 cach 1.00 Hospital 1.00 Private ( k ) Filipinos..... Hospital 1.00 (2)(l)(m)(n)SEC. 2. This ordinance shall take effect and be in force on and after the first day

of March, 1902.

Enacted, February 6, 1902.

## [Ordinance No. 19.]

AN ORDINANCE prohibiting barbed wire fences upon streets and public ways.

Be it ordained by the Municipal Board of the City of Manila, that:

Section 1. No fence or barrier consisting in whole or in part of barbed wire, or of any wire having projecting prongs, barbs, or tines, shall be built, constructed, used or maintained in, upon, along, or along the line of any street, alley or public walk or drive, or through, along or around any public park, or any land or lot owned or controlled by the city of Manila.

SEC. 2. Whenever any fence or barrier is now or in the future built, constructed, used or maintained, consisting in whole or in part of barbed wire, or of any wire having projecting prongs, barbs or tines, such wire shall be removed; and any person building, constructing, using, maintaining, owning or controlling the same shall remove such wire within thirty (30) days from the date of his receipt of a written notice to him to do so from the Superintendent of Streets, Parks, Docks, Wharves and Bridges.

SEC. 3. Any person violating any of the provisions of this ordinance shall, upon conviction thereof, be punished by fine not exceeding one hundred dollars (\$100), or imprisonment not exceeding six (6) months, or both, for each offense.

Sec. 4. All ordinances, orders and regulations, and parts thereof, inconsistent herewith, are hereby repealed, and this ordinance shall take effect and be in force on and after the first day of March, 1902.

Enacted, February 6, 1902.

#### [Ordinance No. 20.]

AN ORDINANCE for the prevention of cruelty to animals.

Be it ordained by the Municipal Board of the City of Manila, that:

Section 1. No person shall overload, overdrive, overwork, cruelly beat, torture, torment, mutilate, or cruelly kill any animal; or carry, drive or lead any animal in an unnecessarily cruel manner; or abandon or cruelly work any old, maimed, infirm,

sick or disabled animal; or cause or knowingly allow any of the same to be done.

SEC. 2. No person shall fail to provide any animal in his charge or custody, as owner or otherwise, with proper food, drink and shelter.

SEC. 3. No person shall give or permit, or aid, abet or encourage, by his presence at an exhibition or otherwise, the giving or permitting of any exhibition of bull fighting, dog fighting, cock fighting or fighting of any animals.

SEC. 4. Any person yielding any of the provisions of this ordinance shall upon

SEC. 4. Any person violating any of the provisions of this ordinance shall, upon conviction thereof, be punished by fine not to exceed one hundred dollars (\$100), or

imprisonment not to exceed six (6) months, or both, for each offense.

SEC. 5. All ordinances, orders and regulations, and parts thereof, inconsistent herewith, are hereby repealed, and this ordinance shall take effect and be in force on and after the fifteenth day of February, 1902.

Enacted, February 6, 1902.

## [Ordinance No. 21.]

AN ORDINANCE prohibiting the practice of cleaning ears, scraping eyelids or barbering on the streets, lanes, alleys and public squares.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. It shall be unlawful for any person or persons to engage in the business of cleaning the ears, scraping the eyelids or barbering upon any street, lane, alley, or public square in the city of Manila.

SEC. 2. Any person or persons violating any provision of this ordinance shall be fined in any sum not exceeding \$25.00, or imprisonment not exceeding ten days, or

both fine and imprisonment.

SEC. 3. This ordinance shall take effect and be in force on and after the 15th day of March, 1902.

Enacted, March 5, 1902.

#### [Ordinance No. 22.]

AN ORDINANCE relating to the inspection, scaling and use of weights and measures.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. The City Engineer shall procure correct and approved standards of all scales, weights and measures in use in the city of Manila, or which may hereafter be adopted by law, with their necessary subdivisions, together with the proper instruments, for the purpose of testing, proving and sealing such scales, weights and measures.

SEC. 2. There shall be in the Department of Engineering and Public Works an inspector of weights and measures, who shall inspect, test and prove all scales, weights and measures at least once in each year, and seal them when found correct and deliver to the owner thereof a certificate of their accuracy.

SEC. 3. It shall be the duty of said inspector to keep a register of all scales, weights and measures, inspected and sealed by him, in which he shall state the name of the owner of the same, the date of inspection, fees received therefor, and whether or not they conform with the standard in the office of the City Engineer.

SEC. 4. The Inspector of Weights and Measures shall receive for each annual inspection of a scale, weight, or measure before sealing the same and delivering to the owner thereof, a certificate of its accuracy, and for each inspection of a scale, weight, or measure found on such inspection to be incorrect, the following fees:

(a) Railroad, track, or other scales of a capacity of ten tons and upwards, three

dollare;

(b) Scales of a capacity of from three to ten tons, one dollar;

(c) Hopper scales, one dollar and a half;

(d) Scale beams of a capacity of 1,000 pounds and upwards, one-half dollar;

(e) Movable platform scales, one-half dollar;

 (f) Counter scales, thirty-five cents United States currency.
 (g) Patent balances, steel yards and instruments other than those enumerated above, thirty cents United States currency;

With each scale or other instrument sealed and inspected he shall inspect and seal

one set of weights without additional charge or compensation; (h) Each additional weight in excess of a complete set, five cents United States

currency; (i) Dry or liquid measures of a capacity of one liter and upwards, fifteen cents

United States currency;

- (j) Dry or liquid measures of a capacity of less than one liter, ten cents United States currency;
- (k) Lineal measures of less than one meter, ten cents United States currency; and for each additional meter or fraction thereof, five cents United States currency;

(1) Other scales or measures not hereinbefore expressly provided for, the nearest

applicable fee hereinbefore provided.

SEC. 5. Whenever the Inspector of Weights and Measures employs any labor or material in correcting any scale, weight or measure at the request of the owner thereof, he shall receive an additional fee equal to the cost of such labor or material.

SEC. 6. It shall be the duty of the City Engineer to deposit with the Treasurer on the last day of each month all fees collected under the provisions of this ordinance during said month, and he shall at the same time deliver to the Auditor an itemized statement of such fees.

SEC. 7. It shall be the duty of said Inspector of Weights and Measures to report forthwith to the Prosecuting Attorney of the city, the names and places of business of all persons violating any of the provisions of this ordinance, and of all persons making use of any fraudulent scales, weights or measures.

SEC. 8. It shall be unlawful for the Inspector of Weights and Measures, or any of his subordinates or employes, to sell or offer, or expose for sale, any scale, weight or

measure.

Sec. 9. It shall be the duty of the said inspector to report forthwith to the City Engineer the names of all persons whose scales, weights, or measures shall be found to be incorrect.

SEC. 10. All scales, weights, and measures shall be presented at the office of the Inspector of Weights and Measures to be inspected, tested, proved, and sealed, except such as can not be readily transported on account of their size and weight, which latter shall be inspected, tested, proved, and sealed at the stores or places where they are used.

Sec. 11. All persons using scales, weights, or measures shall cause the same to be annually inspected and sealed by the Inspector of Weights and Measures, without

demand.

Sec. 12. No person shall sell or offer for sale any fruits, vegetables, berries or grain, by weight or measurement, without weighing or measuring the same with scales, weights or measures duly sealed and certified to as accurate as hereinbefore provided; and no person shall represent any article sold, or offered for sale, to be of a greater weight or measure than it actually is according to the correct and approved standards

weight or measure than tractuary is according to the correct and approved standards procured by the City Engineer.

SEC. 13. No person shall, in weighing or measuring any article for purchase or sale in the city of Manila, use any scale, weight, or measure not sealed and not having received the certificate of accuracy provided for in this ordinance.

SEC. 14. No person shall refuse to exhibit any scale, weight or measure to the Inspector of Weights and Measures, or in any manner obstruct, hinder or molest the said Inspector in the performance of his duties.

SEC. 15. The Inspector of Weights and Measures shall, before entering upon the duties of his office, execute a bond to the city of Manila, in the sum of one thousand dollars, conditional upon the faithful performance of the duties of his office, which shall be approved by the Municipal Board.

SEC. 16. Any person violating any of the provisions of this ordinance shall, upon conviction thereof, be punished by fine not exceeding one hundred dollars (\$100),

or imprisonment not exceeding six (6) months, or both, for each offence.

SEC. 17. All ordinances, orders, and regulations, and parts thereof, inconsistent herewith, are hereby repealed, and this ordinance shall take effect and be in force on and after the first day of April, 1902.

Enacted, March 5, 1902.

#### [Ordinance No. 23.]

AN ORDINANCE amending Ordinance No. 4, entitled "An Ordinance Concerning Infectious and Contagious Diseases."

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. Ordinance No. 4, entitled "An Ordinance Concerning Infectious or Contagious Diseases" is hereby amended by re-numbering sections 9, 10, 11 and 12 thereof, 10, 11, 12 and 13 respectively, and by adding thereto after section 8 thereof the following new section: "Section 9. Whenever any person in said city is suffering from the disease commonly known as bubonic plague, the Board of Health may cause rat traps and rat-bane, or other rat poison to be placed by its representatives or employees, on any premises or in any building, and no unauthorized person shall remove or disturb any trap or bane or other poison so placed."

SEC. 2. The provisions of the first three re-numbered sections of ordinance No. 4,

shall apply to the new section hereby added to said ordinance.

SEC. 3. All ordinances and orders, and parts thereof, inconsistent herewith, are hereby repealed, and this ordinance shall take effect and be in force from and after the 15th day of March, 1902.

Enacted, March 5, 1902.

#### [Ordinance No. 24.]

## AN ORDINANCE relating to water rates.

Br it Ordained by the Municipal Board of the City of Manila, that:

SECTION 1. Articles 16, 17 and 20 of the "Regulations for Public and Private Water Services of the Carriedo Water Works of the City of Manila, P. I.," approved by the Provost Marshall General, December 13, 1899, and in force on and after January 1. 1900, are hereby amended to read as follows, and the rates charged and collected for water are hereby fixed at the sums stated in said articles as so amended:

"ART. 16. The price of water supplied is four cents (\$0.04) per cubic meter for the first ten (10) cubic meters used daily, for the next twenty (20) cubic meters used daily the price is reduced to three and one-half cents (\$0.035), and whatever the amount daily used in excess of this thirty (30) cubic meters, will be charged for at a rate of three cents (\$0.03) per cubic meter, all United States currency.

"ART. 17. Besides the supply of water on the meter system, water, when required, can be supplied to tanks, floating or otherwise, the length of hose permitting, from

the nearest water plug at the price of eight cents (\$0.08), United States currency, per cubic meter, the necessary work, handling of hose, etc., being done by the Water Works' employés.

"Arr. 20. Persons deprived of use of water on account of non payment of the rates or fines, wishing to continue to be supplied, will have to pay not only the amount due from account or fine, but an extra sum of \$1.00, United States currency, to defray

expenses of closing and opening the connection to the main."

SEC. 2. This ordinance shall take effect and be in force on and after the first day of April, 1902.

Enacted, March 8, 1902.

## [Ordinance No. 25.]

## AN ORDINANCE relating to barbers, barbering and hairdressing.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. Every barber when engaged in any operation of his trade shall wear a clean white shirt or coat and clean white oversleeves, shall have and keep his finger nails short and well trimmed, and shall thoroughly wash and cleanse his hands before operating on any person.

SEC. 2. Every barber shall thoroughly clean and disinfect every razor, comb, or pair of scissors or clippers, and shall thoroughly wash in hot water and cleanse every shaving cup or brush, immediately before using the same for operating on any person; shall furnish fresh and clean towels for each customer, and shall apply powder

Sec. 3. No barber shall use a puff-ball for applying powder to any person, or for any other purposes, nor shall any barber apply any piece of alum, camphor, or other substance used for arresting bleeding to any person, which has been previously applied

for the like purpose to any other person.

SEC. 4. Every barber shall make ample provisions in the place where he carries on his trade, for boiling water and keeping the same constantly hot during business

hours.

SEC. 5. Any person violating any provision of this ordinance shall, upon conviction thereof, be punished by a fine not to exceed one hundred dollars, or imprisonment not to exceed six months, or both, for each offense.

SEC. 6. All ordinances, orders, and regulations, and parts thereof, inconsistent herewith are hereby repealed, and this ordinance shall take effect on and after the first day of April, 1902.

Enacted, March 12, 1902.

#### [Ordinance No. 26.]

AN ORDINANCE amending Ordinance No. 8, issued by the Provost Marshal General, entitled "An Ordinance Establishing the Department of Health and Fixing its Powers and Duties."

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. Paragraph (o) of Section 6 of Ordinance No. 8, issued by the Provost Marshal General, entitled "An Ordinance Establishing the Department of Health and Fixing its Powers and Duties," is hereby amended by adding at the end thereof the following:

"Also to make prophylactic inoculation compulsory when, in its opinion, the same may be necessary, provided that such inoculation shall only be performed by a physician appointed by the Board of Health and holding a certificate of registration issued in accordance with the provisions of Act 310 of the United States Philippine Commission. Each such physician shall sign and issue to each person inoculated, a certificate containing the name of the person inoculated and the fact and date of inoculation."

SEC. 2. This ordinance shall take effect and be in force on and after the fifteenth day of March, 1902.

Enacted, March 12, 1902.

## [Ordinance No. 27.]

AN ORDINANCE relating to vagrants, including mendicants, gamblers, and providing for the punishment thereof.

Be it ordered by the Municipal Board of the City of Manila, that:

Section 1. Any person who, having no visible means of support, lives without lawful employment; or who keeps a house of public gambling or gaming; or of prostitution; or who is a common gambler or prostitute; or who, for the most part, maintains himself by gambling or begging; or who habitually idly loiters about, or wanders abroad, visiting or staying about hotels, cafés, drinking-saloons, houses of ill repute, gambling houses, railroad depots, wharves, public waiting-rooms, or parks; or who lodges in outhouses, hallways, market-places, sheds, stables, unoccupied houses, lumber yards, or in the open air, not giving a good account of himself; or who habitually accompanies prostitutes or other persons of notoriously bad repute; or who wanders abroad and begs or places himself in the streets or other public places to beg by look, word, or sign, or to receive alms; or who, being diseased, maimed, or deformed so as to be an unsightly or disgusting object exhibits himself in a public street or place; or who is found in or upon any dwelling house, warehouse, coach-house, stable, or outhouse, or in any enclosed yard, garden, or area, for any unlawful purpose, shall be deemed a vagrant, and, upon conviction thereof, shall be punished by fine not to exceed one hundred dollars, (\$100) or imprisonment not to exceed six (6) months, with or without hard labor, on the streets or elsewhere, or both, for each offense.

SEC. 2. All ordinances, orders, and regulations, and parts thereof, inconsistent herewith are hereby repealed, and this ordinance shall take effect and be in force on and after the twentieth day of March, 1902.

Enacted, March 18, 1902.

## [Ordinance No. 28.]

AN ORDINANCE relating to breaches of the peace and disorderly conduct, intoxication, obstructing and misusing public streets and places, and other acts that are injurious to persons and property.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. No person shall make, aid, countenance, or assist in making any riot, affray, disorder, disturbance, or breach of the peace; or assault, beat, or use personal violence upon another without just cause in any public place; or utter any slander-ous, threatening, or abusive language or expression; or exhibit or display any emblem, transparency, representation, motto, language, device, instrument, or thing; or do any act, in any public place, meeting, or procession, tending to disturb the peace or excite a riot; or collect with other persons in a body or crowd for any unlawful purpose; or disturb or disquiet any congregation engaged in any lawful assembly.

SEC. 2. No person shall be drunk or intoxicated, or behave in a drunken, boister-

SEC. 2. No person shall be drunk or intoxicated, or behave in a drunken, boisterous, rude, or indecent manner in any public place, or place open to public view; or be drunk or intoxicated, or behave in a drunken, boisterous, rude, or indecent manner

in any place or premises, to the annoyance of another person.

SEC. 3. No person shall play or participate in any game of ball, or fly any kite in any public street or place; or play, or participate in any game, sport, or exercise, or indulge in any conduct in any public street or place, having a tendency to obstruct such public street or place, or to annoy persons or frighten animals passing or being upon such public street or place, or upon adjacent premises.

SEC. 4. No person shall throw or cast any stone or other missile from or into any

public street or place.

SEC. 5. No person shall throw or deposit water or other liquid in any public street or place, except in gutters or conduits provided for that purpose.

SEC. 6. No person shall wrongfully cut, mark, deface, obstruct, or injure any tree,

grass, shrub, street walk, gutter, sewer, drain, culvert, water pipe, hydrant, building, fence, wall, or other property.

Sec. 7. Any person violating any provisions of this ordinance shall, upon conviction thereof, be punished by a fine not to exceed one hundred dollars, (\$100) or imprisonment not to exceed six (6) months, with or without hard labor on the public streets or elsewhere, or both, for each offense.

SEC. 8. All ordinances, orders, and regulations, and parts thereof, inconsistent herewith, are hereby repealed and this ordinance shall take effect on the first day of

April, 1902.

Enacted, March 19, 1902.

## [Ordinance No. 29.]

AN ORDINANCE amending Ordinance No. 9, issued by the Provost Marshal General June 12, 1991, entitled "An Ordinance relating to Licenses and Permits" as amended by Ordinance No. 17, enacted by the Municipal Board February 5, 1902.

Be it Ordained by the Municipal Board of the City of Manila, that:

SECTION 1. Ordinance No. 9, issued by the Provost Marshal General June 12, 1901, entitled "An Ordinance relating to Licenses and Permits" as amended by Ordinance No. 17, enacted by the Municipal Board February 5, 1902, is hereby amended by adding after subsection A 39, the following subsection:

"40. Dealers in electrical supplies and contractors for electrical installation, twentyfive dollars per year; provided that all persons, before being granted a license to conduct the business of installing electrical apparatus, shall pass an examination satisfactory to a board of examiners, composed of the Chief of the Fire Department, the Chief Deputy Collector, and the City Electrician, as to their qualifications to conduct said business.'

SEC. 2. This Ordinance shall take effect and be in force on and after the first day

of April, 1902.

Enacted, March 22, 1902.

## [Ordinance No. 30.]

AN ORDINANCE for the prevention and suppression of Asiatic Cholera.

WHEREAS, the disease commonly known as Asiatic Cholera exists in the City, Be it ordained by the Municipal Board of the City of Manila, that:

Section 1. All wells, tanks and cisterns shall be completely and securely closed by the owners of the property on which they are situated at such time and in such manner as the Board of Health may direct, and no person shall take or use any water from any such well, tank or cistern after same has been closed; and all vegetables and fruits ordered destroyed by the Board of Health shall be immediately destroyed; no person shall keep or sell any food stuff in violation of any regulation or direction of the Board of Health; and all food stuffs shall at all times be subject to the inspection of the Board of Health.

SEC. 2. Every person shall obey and conform to every regulation or act of the Board of Health for the prevention and suppression of Asiatic Cholera made or done in pursuance of subsection H of Section 4 of Act No. 157, of the United States Philippine

Commission.

SEC. 3. Any person violating any provision of this ordinance shall, upon conviction thereof, be punished by a fine not to exceed one hundred (\$100) dollars or imprisonment not to exceed six (6) months, or both, for each offense.

SEC. 4. All ordinances, orders and regulations and parts thereof inconsistent herewith are hereby repealed, and this ordinance shall take effect and be in force on and

after the 23d day of March, 1902. Enacted, March 22, 1902.

### [Ordinance No. 81.]

AN ORDINANCE establishing a public pound and regulating the management thereof.

Be it ordained by the Municipal Board of the City of Manila, that:

Section 1. A public pound is hereby authorized and shall be established and maintained under supervision of the Chief of Police, in such locality as may be designated by the Municipal Board. Digitized by GOOQ

SEC. 2. The Chief of Police shall appoint from the Police force a first class patrolman as pound keeper, and two third class patrolmen as assistants. He may employ in addition as many laborers as may be necessary to conduct said pound.

SEC. 3. It shall be the duty of the pound keeper to take up and impound all animals found at large in the city of Manila, except dogs with the proper license tags

attached to their collars.

SEC. 4. There shall be charged for each animal impounded an impounding fee of two (\$2.00) dollars and an additional fee of fifty (50) cents per day or part of a day

for sustenance and care while such animal remains in the pound.

Sec. 5. The pound keeper shall keep a complete record of each animal impounded, showing date of receipt, kind of animal, description, owner's name (if known), method of disposal, date and amount of fees collected, and shall issue a regular receipt for all fees paid to him.

SEC. 6. Upon receipt of any animal except a dog into the pound, the pound keeper shall advertise for three days in two daily papers in Manila, one printed in English

and the other in Spanish, notice in the following form:

POUND NOTICE. Impounded in the public pound the following described ......which, unless redeemed, will be sold at animals,.... public auction for cash to the highest bidder, at said pound, at the hour of...... o'clock..... m., on the......day of.....

# (Signature of Pound Keeper.)

The date of sale mentioned in said notice shall be six days after the first publication thereof, exclusive of legal holidays and Sundays, and if said animals are not redeemed before said date, the pound keeper shall proceed to sell same in accordance with said notice.

SEC. 7. At any time before the sale of any animal impounded, the owner thereof may redeem the same by paying to the pound keeper the fees and cost of sustenance prescribed by this ordinance, together with the cost of advertising as provided for herein.

Sec. 8. Whenever the pound keeper has sold any animal under the provisions of this ordinance, he shall deduct from the amount received, all authorized fees and expenses, and deposit same to the proper accounts, and any balance remaining after this deduction will be deposited separately, for the use of the owner of such animal, provided said amount is claimed within six months after date of sale, and if not claimed said amount shall thereafter be applied for use of the city.
SEC. 9. The pound keeper shall deposit with the City Assessor and Collector, on

the last day of each month, all funds received by him under the provisions of this ordinance, and shall at the same time deliver to the Auditor of the Philippine

Archipelago an itemized statement of such fees.

SEC. 10. No pound keeper or other person in charge of the city pound, or employed in or about the care of, or sale of animals impounded therein, shall purchase or be interested directly or indirectly in the purchase of any animal taken up, impounded or sold under the provisions of this ordinance.

SEC. 11. No person shall resist, obstruct or prevent the pound keeper or any of his

assistants in the exercise of his duties as such.

SEC. 12. All amounts herein stated shall be held to refer to money of the United States.

Src. 13. Any person violating any provisions of this ordinance shall, upon conviction thereof, be punished by a fine not to exceed one hundred dollars (\$100.00), or imprisonment not to exceed six (6) months, or both, for each offense.

Sec. 14. All ordinances, orders, and regulations, and parts thereof, inconsistent herewith, are hereby repealed, and this ordinance shall take effect and be in force

on and after the first day of May, 1902.

Enacted, April 11, 1902.

## [Ordinance No. 82.]

AN ORDINANCE amending ordinance No. 9 issued by the provest marshal general June 12, 1901, entitled "An ordinance relating to licenses and permits," as amended by ordinances Nos. 17 and 29, enacted by the municipal board.

Be it Ordained by the Municipal Board of the City of Manila, that:

Section 1. Ordinance No. 9 issued by the Provost Marshal General June 12, 1901, entitled "An Ordinance Relating to Licenses and Permits," as amended by Ordinances



Nos. 17 and 29 enacted by the Municipal Board, is hereby amended by adding at the end of sub-section A-38 of Section 2, thereof, the following words:

"Jinrikshaa.....\$2.50."

SEC. 2. This Ordinance shall take effect and be in force on and after the thirtieth day of May, 1902.

Enacted, May 28, 1902.

## [Ordinance No. 88.]

AN ORDINANCE for the prevention of fires in the drying rooms of factories.

Be it ordained by the Municipal Board of the City of Manila, that:

Section 1. No room shall be used for drying in any tobacco or other factory, nor shall a high temperature be maintained by any form of artificial heat in any room in any such factory, unless the floor, walls, and ceiling of such room shall be constructed of fireproof material approved by the Chief of the Fire Department.

Sec. 2. Any person violating any provisions of this ordinance shall, upon conviction thereof, be punished by a fine not to exceed one hundred dollars, or imprison-

ment not to exceed six months, or both.

SEC. 3. All ordinances, orders, and regulations, and parts thereof, inconsistent herewith are hereby repealed, and this ordinance shall take effect and be in force on and after the fifteenth day of July, nineteen hundred and two.

Enacted, June 12, 1902.

## [Ordinance No. 34.]

AN ORDINANCE amending ordinance numbered two, enacted by the Municipal Board December fifth, nineteen hundred and one, entitled "An ordinance relating to gambling."

Be it ordained by the Municipal Board of the City of Manila, that:

Section 1. Ordinance Numbered Two, enacted by the Municipal Board December fifth, nineteen hundred and one, entitled "An ordinance relating to gambling," is hereby amended by striking out the last sentence of section four thereof, and by substituting for said sentence at the end of said section the following: "All money and every table, instrument, or other device used, set up, kept, or maintained for the purpose of gaming or gambling shall be seized and confiscated."

SEC. 2. All ordinances, orders, and regulations, and parts thereof inconsistent herewith are hereby repealed, and this ordinance shall take effect and be in force on and

after the fifth day of July, nineteen hundred and two.

Enacted, July 1, 1902.

# [Ordinance No. 35.]

AN ORDINANCE establishing a public slaughterhouse and providing for the regulation, inspection, and use thereof.

Be it ordained by the Municipal Board of City of Manila, that:

Section 1. No person shall slaughter any four-footed animal for sale or food or cause or allow the same to be done, except in the public slaughterhouse maintained under the supervision of the City Assessor and Collector: Provided, That suckling pigs may be slaughtered on private premises, for personal use only and not for sale. Sec. 2. The City Assessor and Collector shall appoint one of the employees in the

Department of Assessments and Collections superintendent of the public slaughter-

house and shall employ as many laborers therein as may be necessary.

SEC. 3. The superintendent of the public slaughterhouse shall have entire charge thereof and shall enforce this ordinance and such regulations for the slaughterhouse, not in conflict with the provisions thereof, as may be adopted from time to time by resolution of the Municipal Board; shall be responsible for the good order, cleanliness, and sanitary condition of the slaughterhouse and for the collection of the fees hereinafter fixed; shall be present whenever meat is being weighed or fees collected; shall pay to the cashier at the office of the City Assessor and Collector before nine o'clock on each morning all fees collected during the previous day; and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see that the criment and shall see the criment and shall see that the criment and shall see that t that the animals and meat at the slaughterhouse are inspected each day by the

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authorized inspector of the Board of Health and immediately report in writing to the City Assessor and Collector whenever such authorized inspector fails to appear at the slavehterbourg and make such inspection.

at the slaughterhouse and make such inspection.

SEC. 4. No animal, the ownership of which is in dispute, shall be admitted to the slaughterhouse; nor shall any animal remain in the slaughterhouse for over twenty-four hours. No person shall slaughter any animal except an expert butcher regularly assigned to that duty.

SEC. 5. The decision of the authorized inspector of the Board of Health condemning

SEC. 5. The decision of the authorized inspector of the Board of Health condemning any animal for slaughter, or any meat, as unfit for food, shall be final. No such animal shall be slaughtered, and no such meat shall be cremated at the slaughter-

house.

SEC. 6. There shall be charged and collected for each kilogram of meat, including the tongue, heart, and liver of any animal, a fee of three cents, Mexican currency, and no meat shall be taken from the slaughterhouse until such fee has been paid to the superintendent, or in any transportation other than that authorized by the

Municipal Board.

SEC. 7. The slaughterhouse shall be kept at all times in an orderly and sanitary condition and shall be thoroughly cleaned at least once in the morning and once in the evening of each day. The skull and all other discarded parts or contents of any animal shall be removed from the slaughterhouse as soon as practicable after such animal has been slaughtered.

SEC. 8. No person shall resist, obstruct, or molest the superintendent of the public slaughterhouse or any employee therein in the exercise of his duties as superin-

tendent or employee.

SEC. 9. No superintendent or other person in charge of the public slaughterhouse, or employed in or about the same, shall purchase, sell, or be directly or indirectly interested in the purchase or sale of any animal for slaughter, or of any meat taken from such slaughterhouse.

SEC. 10. Any person violating any provisions of this ordinance shall, upon conviction thereof, be punished by a fine not to exceed one hundred dollars, or impris-

onment not to exceed six months, or both, for each offense.

SEC. 11. All ordinances, orders, and regulations and parts thereof inconsistent herewith are hereby repealed and this ordinance shall take effect and be in force on and after the first day of September, nineteen hundred and two.

Enacted August 23, 1902. Official.

Arsenio Cruz Herrera,
President.
Acting Secretary.

#### [Ordinance No. 36.]

AN ORDINANCE relating to the sale and supply of electricity and telephone service and the inspection and installation of electric wires, meters, and other apparatus.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. The senior electrician employed in the Fire Department shall be the City Electrician, and is charged with the supervision of the sale and supply of electricity and telephone service, the inspection and installation of electric wires, meters, and other apparatus, and the enforcement of all laws and ordinances relating thereto.

SEC. 2. The City Electrician shall, as frequently as practicable, and at least once in each calendar year, inspect all wires and other apparatus installed or used for generating, containing, conducting, or measuring electricity, or in the sale or supply of electricity or telephone service, shall issue to the owner or user thereof a certificate of the result of such inspection, and shall condemn all such wires or other apparatus as are dangerous or defective, causing those condemned as dangerous to be remedied or removed forthwith at the owner's expense, and notifying the owner or user of any defective nondangerous wire or other apparatus that such wire or apparatus has been condemned and to remedy or remove the same. If the owner or user so notified objects to such condemnation, he may appeal to three arbitrators, one to be named by the City Electrician, one by the owner or user, and one to be chosen by the two arbitrators so named. The owner or user, upon making the appeal, shall deposit ten dollars with the City Electrician, which shall be in full of all costs of such arbitration. If the decision of the arbitrators is favorable to the owner or user, the ten dollars shall be returned to him and the costs of arbitration shall be borne by the city. The arbitrators shall make a written decision in duplicate, under oath,

whether, in their opinion, the wire or other apparatus is defective, and this decision shall be final and conclusive, and one copy of it shall be given to the owner or user and the other to the City Electrician. If the owner or user shall fail to remedy or remove the condemned wire or other apparatus within ten days after notice, or, in case of appeal, within ten days after the receipt of a copy of an adverse decision thereon by said arbitrators, the City Electrician shall proceed to remedy or remove such wire or other apparatus at the owner's expense, and such expense shall be in addition to any fine or penalty which may be imposed upon the owner or user for violation of the provisions of any law or ordinance.

SEC. 3. No person shall maintain or use any telephone line not having a double circuit excluding the ground, or any wire or conductor in any such line not perfectly insulated or offering a greater resistance than forty-two ohms per kilometer at a tem-

perature of twenty degrees Centigrade.

Sec. 4. No person shall maintain or use any system for supplying electric light, heat, or power unless each conductor is of sufficient area and conductivity to transmit twice the current it is installed to supply at the voltage herein authorized at a temperature of less than sixty-six degrees Centigrade, and is covered with waterproof material insuring insulation; each circuit is protected at its junction with the next adjacent circuit by a circuit breaker so arranged that its fusion will occur before the adjacent circuit attains a temperature of sixty-six degrees Centigrade; and each conductor, where it passes through a wall or partition or crosses another conductor, is covered with a second insulating wrapper, itself covered by a layer of noncombus-tible material. And no person shall maintain or use any system for supplying electric light, heat, or power other than for the operation of an electric railway, unless each circuit thereof is cut off from all connection or communication with the ground.

SEC. 5. No person shall maintain or use any system for supplying electric light, heat, or power, the voltage in any circuit of which at any time exceeds three thousand volts, or throughout which secondary grounded wires are not maintained, or which does not conform in all respects to the rules and requirements of the National Board of Fire Underwriters contained in the National Electric Code for the year nineteen hundred and one, as modified by the special provisions of this ordinance. A copy of said National Electric Code for the year nineteen hundred and one shall be certi-

fied as official by the secretary of the Municipal Board and filed herewith.

SEC. 6. No person shall maintain or use any wire, meter, or other apparatus in the

sale, supply, or use of electricity or telephone service which has not been inspected and certified as correct by the City Electrician.

Sec. 7. No person shall erect or alter any wire, meter, or other apparatus maintained or used in the sale, supply, or use of electricity or telephone service, specification. cations of which have not first been filed with the City Electrician and his written permit for such erection or alteration obtained. Upon the completion of any such erection or alteration plans thereof shall be filed with the City Electrician by the person to whom the permit was issued.

SEC. 8. Every person maintaining or using any system for supplying electricity shall immediately shut off the current from the whole or any part of such system in time of fire at the direction of the Chief of the Fire Department or any person acting under him; and the Chief of the Fire Department or any person acting under him shall have power, in time of fire, to disconnect such electric currents or circuits and

remove such electric wires or other apparatus, as he may deem necessary.

SEC. 9. No person shall maintain any dead wire outside of any building, and the owner of any such wire shall remove the same within ten days from the receipt of a notice so to do from the City Electrician: Provided, That dead telephone wires detached from the building in which the same have been used, and grounded at the nearest pole, may be maintained in as good condition as if they were in use.

SEC. 10. The City Electrician shall inspect and test all new electric meters, and all electric meters disconnected for repairs, before the same shall be connected for use, and, when found correct, shall place on each such meter a certificate of correctness, together with the date of said inspection and test. No electric meter shall be so certified correct which runs irregularly, or which registers over three per cent more or less electric current than actually passes through it. Every person shall, on the first day of each quarter, deliver to the City Electrician a correct list of all electric meters furnished or used for measuring electricity supplied by him, giving the size and number of each meter and its location.

SEC. 11. Upon the application of any consumer for an inspection and test of the meter through which electricity is supplied to him, he shall deposit with the City Electrician the sum of five dollars, United States currency, and take a receipt therefor. The City Electrician shall thereupon notify the person supplying the electricity measured by such meter to disconnect said meter and remove the same to the office

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of the City Electrician within five days after the receipt of such notice, and to place in its stead another meter bearing the certificate of the City Electrician. son so notified shall comply with the direction of such notice within the said period. Should the City Electrician desire to be present in person, or by an assistant, at the time of disconnecting said meter, he shall fix the hour therefor in said notice between eight o'clock antemeridian and five o'clock postmeridian on one of the said five days, at which hour a representative of the said person shall meet the City Electrician with a meter certified correct to be put in place of the one to be removed. Should the City Electrician find such removed meter correct, he shall pay the five dollars, and the amount of any disputed bill, deposited by the consumer to the said person supplying the electricity, and take a receipt therefor; but should said meter be found to be incorrect, the City Electrician shall return said five dollars and the amount of any disputed bill deposited to the consumer and furnish the said person and the said consumer with a certificate of the inspection and test.

SEC. 12. No person other than the City Electrician or his assistant shall deface, alter, or remove any certificate, card, or stamp placed by the City Electrician upon any electric meter, or place upon any such meter a certificate, card, or stamp pur-

porting to be that of the said City Electrician.

SEC. 13. No person supplying electricity shall cut or shut the same off from a consumer because of any dispute as to the correctness of any bill for electricity due from any such consumer to any such person, pending the inspection and testing of the Every such person shall readjust any such bill in accordance with the result of such inspection and test by the City Electrician for the time, not exceeding one month, during which said meter has been used. No person supplying electricity shall cut or shut off the current from any consumer so long as such consumer shall comply with all lawful requirements, or without at least two days' notice in writing to such consumer stating the reason for such action: Provided, That such consumer shall deposit the amount of any disputed bill with the City Electrician and apply for an inspection and test of his meter within five days after the receipt by him of the disputed bill for electricity, and the City Electrician shall inspect said meter within five days thereafter; and nothing herein shall be construed as prohibiting any such person from cutting or shutting off the supply of electricity when a consumer is in arrears in the payment of any bill therefor for fifteen days.

SEC. 14. Any person supplying electricity shall have the right to furnish each new consumer, and each consumer requiring a new meter, with a meter for measuring such electricity, either by sale or lease, at a price or rental not exceeding that at which such consumer can buy or rent a standard meter in the open market. If the price or rental asked by such person for the meter exceeds such market price or rental, the consumer may purchase or rent a standard meter in the open market and install the same, and such person shall thereafter supply the consumer with electricity

measured by the meter so purchased or rented and installed.

SEC. 15. No person supplying electricity or telephone service shall fail to supply such electricity or service to any applicant for the same within fifteen days after the date of his application, and, as between such applicant and other like applicants in the order of the date of his application, up to the limit of the capacity of such person's plant, to be determined by the City Electrician on the application of such person or such applicant: *Provided*, That the point at which the electricity or service is to be supplied is not more than five hundred feet from any street or other public place upon or along which any conductor or line is maintained or used by such person: And provided further, That where such point is more than one hundred feet from any such street or other public place in the case of electricity, the applicant shall agree in writing to use and pay for sufficient electricity to operate ten sixteencandlepower incandescent lamps until midnight during each night of the first year of such supply.

SEC. 16. No person shall destroy, mutilate, deface, or otherwise injure or tamper with, or tap, or otherwise wrongfully deflect or take any electric current from, any wire or other apparatus installed or used for generating, containing, conducting, or measuring electricity, or in the sale or supply of electricity or telephone service.

SEC. 17. The City Electrician shall keep books in his office in which he shall enter

a record of each inspection or test made by him, giving the date, the location of the wires or other apparatus inspected, the name of the person owning or installing the same, the name of the consumer for whom the same were installed, and a general description of the wires or apparatus inspected and the method of such inspection; the number of each electric meter tested, and the method of such test; and all the proceedings of his office. Each certificate of inspection or test made by the City Electrician shall contain the date and result of the inspection or test, the location of the wires or other apparatus tested and the name of the party owning the same or

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for whom the test was made, and shall be signed by the City Electrician upon the payment to him of the fees hereinafter provided for and delivered by him to the party entitled to the same.

SEC. 18. The fees for each inspection or test herein provided for shall be as follows:

| (0  | 1) For each electric dynamo                                                                                                                               | \$1,00 |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (l  | b) For each switchboard                                                                                                                                   | 1.00   |
| 7   | ) For each electric motor                                                                                                                                 | 1.00   |
| (   | For each electric heating apparatus                                                                                                                       | 1.00   |
| 7   | e) For each electric meter                                                                                                                                | 1.00   |
| Ù   | f) For each are light                                                                                                                                     | 1.00   |
| (g  | 7) For from one to ten incandescent lamps                                                                                                                 | 1, 00  |
| (7  | y) For from one to ten incandescent lamps  ) For from eleven to twenty-five incandescent lamps                                                            | 1.50   |
| ()  | i) For from twenty-six to fifty incandescent lamps                                                                                                        | 2,00   |
| ()  | For from twenty-six to fifty incandescent lamps. For from fifty-one to one hundred incandescent lamps For each additional one hundred incandescent lamps. | 3.00   |
| ()  | r) For each additional one hundred incandescent lamps                                                                                                     | 3.00   |
| -(1 | () For each electric fan                                                                                                                                  | . 25   |

The same fee shall be charged for each inspection or test of electric wires furnishing electricity to the above-mentioned apparatus as are herein fixed for inspecting or testing the apparatus themselves. Where both the electric wires and the apparatus are inspected or tested at the same time, no charge shall be made for the inspection or test of the apparatus.

SEC. 19. The City Electrician shall deposit with the City Assessor and Collector, on the last day of each month, all fees received by him under the provisions of this ordinance during such month, and shall, at the same time, deliver to the Auditor of the Philippine Archipelago an itemized statement of such fees. All such fees are stated herein in United States currency.

Sec. 20. Any person violating any provision of this ordinance shall, upon conviction thereof, be punished by a fine not to exceed one hundred dollars or imprisonment not to exceed six months, or both, for each offense.

SEC. 21. Ordinance Numbered Fifteen, enacted by the Municipal Board January eleventh, nineteen hundred and two, entitled "An Ordinance relating to the inspection and installation of electric wires and apparatus," and all ordinances, orders, and regulations, and parts thereof, inconsistent herewith, are hereby repealed, and this ordinance shall take effect and be in force on and after the first day of October, nineteen hundred and two.

Enacted, September 26, 1902.

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| Appropriations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |          |
| Assessments and Collections, Department of—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |
| Assessments and Collections, Department of— Appraisement, assessment, and collection of real estate taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |          |
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| Matadero or slaughterhouse tax, collection of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |
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| Cases and dentis and firms                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                         |              |
| Disposition of cases                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                         |              |
| Measure adopted by experience                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                         |              |
| Strettes of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                         |              |
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| Suspected cases, cases :                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                         |              |
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| Inspection and married                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                         |              |
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